DEPARTMENT OF LAW AND PARLIAMENTARY AFFAIRS

THE MYSORE CODE

VOLUME—I

UNREPEALED MYSORE ACTS

1957 to 1960

(As modified upto 1-11-1969)

PREFACE

The present is the first volume of the first edition of the Mysore Code in respect of Acts enacted for the new State of Mysore. It contains all unrepealed enactments from 1957 to the end of 1960, which are in force in the new State of Mysore.

2. The Acts included in this volume are printed as modified up to the 1st November 1969.

3. Amending Acts which make purely textual amendments to the principal Acts have been omitted except those which amend Acts in force in the Mysore Area, Bombay Area and Madras Area.

4. This volume is issued in the style of a loose leaf binder in order to make it easier to replace the corrected pages and keep the copy up-to-date. Whenever changes are made by any repealing or amending enactment, replacement pages embodying such changes for insertion at the appropriate places will be issued.

5. The enactments have been printed in chronological order. A Chronological Table is prefixed to the volume showing the short titles of the enactments made during 1957 to 1960 and the manner in which each enactment has been affected by later legislation. An alphabetical list of the Acts included in the volume is also prefixed.

S. V. PAPA REDDY,
Secretary to Government,
Department of Law and
Parliamentary Affairs.

BANGALORE,
Dated 1st November 1969.

MYSORE CODE

VOLUME I

Alphabetical List of Acts included in Volume I

	A	Page No.
1.	Agricultural Income Tax Act, 1957 (Mysore Act 22 of 1957).	80—138
2.	Anatomy Act, 1957 (Mysore Act 23 of 1957).	139—143
3.	Appropriation Act, 1956 (Mysore Act 6 of 1957).	30— 34
4.	Appropriation Act, 1957 (Mysore Act 9 of 1957).	52— 55
5.	Appropriation Act, 1957 (Mysore Act 10 of 1957).	56— 58
6.	Appropriation Act, 1958 (Mysore Act 6 of 1958).	326—328
7.	Appropriation Act, 1959 (Mysore Act 3 of 1959).	453—454
8.	Appropriation Act, 1960 (Mysore Act 6 of 1960).	749—752
9.	Appropriation (No. 2) Act, 1957 (Mysore Act 21 of 1957).	76— 79
10.	Appropriation (No. 2) Act, 1958 (Mysore Act 15 of 1958).	341—345
11.	Appropriation (No. 2) Act, 1959 (Mysore Act 4 of 1959).	455—458
12.	Appropriation (No. 2) Act, 1960 (Mysore Act 9 of 1960).	768—772
13.	Appropriation (No. 3) Act, 1959 (Mysore Act 18 of 1959).	715—717
14.	Appropriation (No. 3) Act, 1960 (Mysore Act 12 of 1960).	768—769 774—777
15.	Appropriation (Vote on Account) Act, 1957 (Mysore Act 9 of 1957).	52— 55
16.	Appropriation (Vote on Account) Act, 1958 (Mysore Act 7 of 1958).	329—33
17.	Appropriation (Vote on Account) Act, 1960 (Mysore Act 7 of 1960).	753—757

		Page No.
	B	
18.	Betting Tax (Amendment) Act, 1958 . . . . . (Mysore Act 11 of 1958).	339—340
	C	
19.	City of Bangalore Improvement (Amendment) Act, 1960 . . (Mysore Act 13 of 1960).	777—779
20.	Coffee Husk Control Repealing Act, 1959 . . . . . (Mysore Act 2 of 1960).	733
21.	Contingency Fund Act, 1957 . . . . . (Mysore Act 11 of 1957).	59— 60
22.	Co-operative Societies Act, 1959 . . . . . (Mysore Act 11 of 1959).	627—706
23.	Court Fees and Suits Valuation Act, 1958 . . . . . (Mysore Act 16 of 1958).	346—399
	E	
24.	Electricity (Taxation on Consumption) Act, 1959 . . . (Mysore Act 14 of 1959).	707—714
25.	Entertainments Tax Act, 1958 . . . . . (Mysore Act 30 of 1958).	418—431
26.	Existing Laws (Construction of References to Values) Act, 1957 . (Mysore Act 12 of 1957).	61— 63
	F	
27.	Forest Laws (Amendment) Act, 1958 . . . . . (Mysore Act 10 of 1958).	333—338
	H	
28.	Hyderabad Agricultural Debtors Relief (Mysore Amendment) Act, 1956 (Mysore Act 8 of 1957).	50—51
	I	
29.	Industrial Disputes (Amendment and Repealing) Act, 1959 . . (Mysore Act No. 1 of 1960).	730—732
30.	Inams Abolition Laws (Amendment) Act, 1960 . . . . (Mysore Act 16 of 1960).	780—785
31.	Irrigation (Levy of Betterment Contribution and Water Rate) Act, 1957 (Mysore Act 28 of 1957).	220—231
	K	
32.	Khadi and Village Industries Act, 1956 . . . . . (Mysore Act 7 of 1957).	35— 49
33.	Khadi and Village Industries (Amendment) Act, 1958 . . (Mysore Act No. 25 of 1958.)	400

		Page No.
	L	
34.	Legislature Salaries (Second Amendment) Act, 1957. (Mysore Act 27 of 1957).	219
35.	Legislature Salaries Act, 1956 (Mysore Act 2 of 1957).	4—14
36.	Legislature Salaries (Amendment) Act, 1960 (Mysore Act 10 of 1960).	773
37.	Legislature (Prohibition of Simultaneous Membership) 1956. (Mysore Act 3 of 1957).	15— 17
38.	Legislature (Prevention of Disqualification) Act, 1956 (Mysore Act 4 of 1957).	18— 20
39.	Lotteries and Prize Competitions Control and Tax (Amendment) Act, 1957. (Mysore Act 26 of 1957).	215—218
	M	
40.	Ministers Salaries and Allowances Act, 1956 (Mysore Act 5 of 1957).	21— 29
41.	Motor Vehicles Taxation Act, 1957 (Mysore Act 35 of 1957).	306—325
42.	Mysore Motor Vehicles Taxation (Amendment) Act, 1958 (Mysore Act 29 of 1958).	417
43.	City of Bangalore Municipal Corporation (Amendment) Act, 1956. (Mysore Act 1 of 1957).	1— 36
44.	City of Bangalore Municipal Corporation (Amendment) Act, 1957 (Mysore Act 29 of 1957).	232—233
	N	
45.	Non-Agricultural Loans Act, 1958 (Mysore Act 26 of 1958).	401—403
	P	
46.	Personal and Miscellaneous Inams Abolition (Amendment) Act, 1958 (Mysore Act 1 of 1959).	432—434
47.	Public Service Commission (Conduct of Business and Additional Functions) Act, 1959 (Mysore Act 20 of 1959).	723—729
48.	Prevention of Animal Sacrifices Act, 1959 (Mysore Act 3 of 1960).	734—737
	S	
49.	Sales of Motor Spirit Taxation Act, 1957 (Mysore Act 20 of 1957).	64— 75
50.	Sales Tax Act, 1957 (Mysore Act 25 of 1957).	144—214
51.	Silkworm Seed and Cocoon (Regulation of Production, Supply and Distribution) Act, 1959 (Mysore Act 5 of 1960).	738—747
52.	Slum Areas (Improvement and Clearance) Act, 1958 (Mysore Act 8 of 1959).	459—482

		Page No.
53.	Societies Registration Act, 1960 (Mysore Act 17 of 1960).	786—799
54.	Stamp Act, 1957 (Mysore Act 34 of 1957).	244—305
55.	State Aid to Industries Act, 1959 (Mysore Act 8 of 1960).	758—767
56.	Sugarcane Cess Act, 1958 (Mysore Act, 27 of 1958).	404—416
57.	Madras Sugar Factories Control (Mysore Amendment andl Validation of Levy of Cess) Act, 1959. (Mysore Act 19 of 1959).	718—722
	T	
58.	Traffic Control Act, 1960 (Mysore Act 18 of 1960).	800—822
	U	
59.	Karnatak University (Amendment) Act, 1957 (Mysore Act 31 of 1957).	241—243
60.	Mysore University (Amendment) Act, 1957 (Mysore Act 30 of 1957).	234—240
	V	
61.	Village Panchayats and Local Boards Act, 1959 (Mysore Act 10 of 1959).	483—626
	W	
62.	Weights and Measures (Enforcement) Act, 1959 (Mysore Act 2 of 1959).	435—452

CHRONOLOGICAL LIST OF ACTS

Year	Number	Short Title	Repeals and Amendments	Page
1957	1	The City of Bangalore Municipal Corporation (Amendment) Act, 1956.	....	1— 3
	2	The Mysore Legislature Salaries Act, 1956	Amended by Acts 17 and 27 of 1957, 12 of 1959, 10 of 1960, 8 of 1967, 18 of 1968 and 15 of 1969.	4—14
	3	The Mysore Legislature (Prohibition of Simultaneous Membership) Act, 1956.	....	15— 17
	4	The Mysore Legislature Prevention of Disqualification) Act, 1956.	Amended by Act 35 of 1962	18— 20
	5	The Mysore Ministers Salaries and Allowances Act, 1956.	Amended by Acts 26 of 1966, 9 of 1967 and 17 of 1968.	21— 29
	6	The Mysore Appropriation Act, 1956	....	30— 34
	7	The Mysore Khadi and Village Industries Act, 1956.	Amended by Act 25 of 1958	35— 49
	8	The Hyderabad Agricultural Debtors Relief(Mysore Amendment) Act, 1956.	Repealed by Act 29 of 1966	50— 51
	9	The Mysore Appropriation (Vote on Account) Act, 1957.	....	52— 55
	10	The Mysore appropriation Act, 1957	....	56— 58
	11	The Mysore Contingency Fund Act, 1957	Amended by Acts 3 of 1958, 15 of 1961 and 20 of 1965.	59— 60
	12	The Mysore Existing Laws (Construction of References to Values) Act, 1957.	....	61— 66
	13	The Bombay Tenancy (Suspension of Provisions and Amendment) Act, 1957. (Not printed).	Repealed by Mysore Land Reforms Act, 1961 (Act 10 of 1962).	
	14	The Coorg Tenants Act, 1957 (Not printed)	do	

Year	Number	Short title	Repeals and Amendments	Page
1957	15	The Hyderabad and Madras Areas Tenancy (Suspension of Provisions and Amendment) Act, 1957 (Not printed).	do	
	16	The Mysore Tenancy (Amendment and Continuance of Tenancies) Act, 1957. (Not printed).	do	
	17	The Mysore Legislature Salaries (Amendment)Act, 1957 (Not printed)	Incorporated in the Principal Act	
	18	The Mysore Sales Tax (Amendment) Act, 1957.	(Not printed)	
	19	The Bombay Local Boards (Mysore Amendment) Act, 1957 (Not printed).	Repealed by the Mysore Village Panchayats and Local Boards Act, 1959 (Mysore Act 10 of 1959).	
	20	The Mysore Sales of Motor Spirit Taxation Act, 1957.	Amended by Acts 2 of 1960 and 19 of 1965,	64—75
	21	The Mysore Appropriation (No. 2) Act, 1957.	....	76—79
	22	The Mysore Agricultural Income-Tax Act, 1957.	Amended by Acts 25 and 31 of 1962, 29 of 1963 and 28 of 1964.	80—138
	23	The Mysore Anatomy Act, 1957	....	139—143
	24	The Mysore Revenue Appellate Tribunal Act, 1957(Not printed)	Repealed by Mysore Land Revenue Act, 1964 (Mysore Act 12 of 1964).	
	25	The Mysore Sales Tax Act, 1957	Amended by Acts, 9, 31, and 32 of 1958, 11, 12, 28, and 29 of 1961, 26 and 30 of 1962 ; 9 and 29 of 1964, 3 and 7 of 1966 and 16 of 1967, 17 of 1969 and 27 of 1969.	144—214
	26	The Mysore Lotteries and Prize Competitions Control and Tax (Amendment) Act, 1957.	....	215—218
	27	The Mysore Legislature Salaries (Second Amendment) Act, 1957.	Incorporated in the principal Act	219
	28	The Mysore Irrigation (Levy of Betterment Contribution and Water Rate) Act, 1957.	Amended by Acts 23 of 1961 ; 8 of 1964 ; 18 of 1965 and 13 of 1966, 16 of 1968.	220—231
	29	The City of Bangalore Municipal Corporation (Amendment) Act, 1957.		232—233

Year	Number	Short title	Repeals and amendments	Page
1957	30	The Mysore University (Amendment) Act, 1957.		234—240
	31	The Karnatak University (Amendment) Act, 1957.		241—243
	32	The Madras Buildings (Lease and Rent Control) Continuance Act, 1957 (Not printed).	Repealed by the Mysore Rent Control Act, 1961, (Mysore Act 22 of 1961).	
	33	The Mysore Electricity (Taxation on Consumption) Amendment Act, 1957.	Repealed by Act 14 of 1959	
	34	The Mysore Stamp Act, 1957 ..	Amended by Acts 5 of 1958, 29 of 1962 and 17 of 1966.	244—305
	35	The Mysore Motor Vehicles Taxation Act, 1957.	Amended by Acts 29 of 1958, 34 of 1962, 23 of 1965 and 33 of 1966.	306—325
1958	1	The Coorg Buildings (Lease and Rent Control) Continuance Act, 1958 (Not printed).	Repealed by Mysore Rent Control Act, 1961 (Mysore Act 22 of 1961).	
	2	The Madras District Boards (Mysore Amendment) Act, 1958 (Not printed).	Repealed by Mysore Municipalities Act, 1964 (Mysore Act 22 of 1964).	
	3	The Mysore Contingency Fund Amendment Act, 1958 (Not printed).	Incorporated in the principal Act.	
	4	The Madras Preservation of Private Forests Continuance Act, 1958 (Not printed).		
	5	The Mysore Alienated Villages Protection of Tenants and Miscellaneous Provisions) Continuance Act, 1958. (Not printed).	Repealed by Mysore Land Reforms Act, 1961 (Mysore Act 10 of 1962).	
	6	The Mysore Appropriation Act, 1958.	....	326—328
	7	The Mysore Appropriation (Vote on Account) Act, 1958.	....	329—332
	8	The Mysore Stamp (Amendment) Act, 1958 (Not printed).	Incorporated in the principal Act	
	9	The Mysore Sales Tax (Amendmend) Act, 1958 (Not printed)	Incorporated in the principal Act	
	10	The Mysore Forest Laws (Amendment) Act, 1958.	Repealed by Act 5 of 1964	333—338
	11	The Mysore Betting Tax Amendment) Act, 1958.	....	339—340

Year	Number	Short title	Repeals and Amendments	Page
1958	12	The Hyderabad Houses (Rent, Eviction and Lease) (Control) (Mysore Amendment) Act, 1958 (Not printed).	Repealed by Mysore Rent Control Act, 1961 (Mysore Act 22 of 1961).	
	13	The Mysore Tenancy Laws (Amendment) Act, 1958 (Not printed).	Repealed by Mysore Land Reforms Act, 1961 (Mysore Act 10 of 1962).	
	14	The Bombay Local Boards (Mysore Amendment) Act, 1958 (Not printed).	Repealed by Mysore Village Panchayats and Local Boards Act, 1959 (Mysore Act 10 of 1959).	
	15	The Mysore Appropriation (No. 2) Act, 1958.	....	341—345
	16	The Mysore Court-Fees and Suits Valuation Act, 1958.	Amended by Acts 24 of 1958, 10 of 1964 and 11 of 1969.	346—399
	17	The Mysore Land Record of Rights Act, 1958 (Not printed).	Repealed by Mysore Land Revenue Act 1964 (Mysore Act 12 of 1964).	
	18	The Madras Preservation of Private Forests Continuance Act, 1958 (Spent-Not printed).	....	
	19	The Hyderabad Co-operative Societies (Mysore Amendment) Act, 1958 (Not printed).	Repealed by Mysore Co-operative Societies Act, 1959 (Mysore Act 11 of 1959).	
	20	The Madras Commercial Crops Markets (Mysore Amendment and Validation of Levy of Cess) Act, 1958 (Not printed).	Repealed by Mysore Act 27 of 1966.	
	21	The Madras Area Municipalities Extension of Term of Councillors Act 1958, (not printed)	Repealed by Mysore Municipalities Act, 1964 (Mysore Act 22 of 1964)	
	22	The Mysore Tenancy Laws (Second Amendment) Act, 1958 (Not printed).	Repealed by Mysore Land Reforms Act, 1961 (Mysore Act 10 of 1962).	
	23	The Madras Cultivating Tenants Protection (Mysore Amendment) Act, 1958 (Not printed).	do	
	24	The Mysore Court-Fees and Suits Valuation (Amendment) Act, 1958.	....	
	25	The Mysore [Khadi] and [Village Industries (Amendment)] Act, 1958.	....	400
	26	The Mysore Non-Agricultural Loans, Act, 1958.	Amended by Act 17 of 1963	401—403

Year	Number	Short title	Repeals and Amendments	Page
1958	27	The Mysore Sugarcane Cess Act, 1958.	....	404—416
	28	The Mysore Rent Control Laws Continuance Act, 1958 (Not printed).	Repealed by Mysore Rent Control Act, 1961 (Mysore Act 22 of 1961).	
	29	The Mysore Motor Vehicles Taxation (Amendment) Act, 1958.	Incorporated in the principal Act.	417
	30	The Mysore Entertainments Tax Act, 1958.	Amended by Act 14 of 1966 and 31 of 1969.	418—431
	31	The Mysore Sales Tax (Second Amendment) Act, 1958 (Not printed).	Incorporated in the principal Act	
	32	The Madras Buildings (Lease and Rent Control) Continuance Act, 1957 (Not printed).	Spent Act	
1959	1	The Mysore (Personal and Miscellaneous) Inams Abolition (Amendment) Act, 1959.	....	432—434
	2	The Mysore Weights and Measures (Enforcement) Act, 1958.	....	435—452
	3	The Mysore Appropriation Act, 1959.	....	453—454
	4	The Mysore Appropriation (No. 2) Act, 1959.	....	455—458
	5	The Bombay Local Boards (Mysore Amendment) Act, 1959 (Not printed).	Repealed by Mysore Village Panchayats and Local Boards Act, 1959 (Mysore Act 10 of 1959).	
	6	The Madras District Boards (Mysore Amendment) Act, 1959 (Not printed).	do	
	7	The Mysore Tenancy Laws (Amendment) Act, 1959 (Not printed).	Repealed by Mysore Land Reforms Act, 1961 (Mysore Act 10 of 1962).	
	8	The Mysore Slum Areas (Improvement and Clearance) Act, 1958.	Amended by Act 15 of 1960	459—482
	9	The Mysore Rent Control Laws Continuance Act, 1959 (Not printed) (Spent Act).	....	
	10	The Mysore Village Panchayats and Local Boards Act, 1959.	Amended by Acts 26 of 1961, 22 of 1964, 5 of 1965 and Ordinance 6 of 1969.	483—626
	11	The Mysore Co-operative Societies Act, 1959.	Amended by Act 40 of 1964	627—706

Year	Number	Short title	Repeals and Amendments	Page
1959	12	The Mysore Legislature Salaries (Amendment) Act, 1959 (Not printed).	Incorporated in the principal Act.	
	13	The Mysore Prohibition (Extension to Hyderabad Area) Act, 1959.	Not printed.	
	14	The Mysore Electricity (Taxation on Consumption) Act, 1959.	....	707—714
	15	The Madras Preservation of Private Forests Continuance Act, 1959.	Not printed	
	16	The Mysore Rent Control Laws Continuance Act (No. 2) 1959, (Spent Act—not printed).		
	17	The Mysore Tenancy Laws[Second Amendment) Act, 1959 (Not printed).	Repealed by Mysore Land Reforms Act, 1961 (Mysore Act 10 of 1962).	
	18	The Mysore Appropriation (No. 3) Act, 1959.	....	715—717
	19	The Madras Sugar Factories Control (Mysore Amendment and Validation of Levy of Cess) Act, 1959.	....	718—722
	20	The Mysore Public Service Commission (Conduct of Business and Additional Functions) Act, 1959.	Amended by Act 25 of 1966	723—729
1960	1	The Mysore Industrial Disputes (Amendment and Repealing) Act, 1959.	....	730—732
	2	The Mysore Coffee Husk Control Repealing Act, 1959.	....	733
	3	The Mysore Prevention of Animal Sacrifices Act, 1959.	....	734—737
	4	The Mysore Maternity Benefit Act, 1959.	Repealed by Act 1 of 1966 (Not printed)	
	5	The Mysore Silkworm Seed and Cocoon (Regulation of Production, Supply and Distribution) Act, 1959.	Amended by Act 29 of 1969	738—747

Year	Number	Short title	Repeals and Amendments	Page
1960	6	The Mysore Silkworm seed and cocoon (Regulation of Production, supply and Distribution) Amendment Act, 1969.	....	748
	7	The Mysore Appropriation Act, 1960.	....	749—752
	8	The Mysore Appropriation (Vote on Account) Act, 1960.	....	753—757
	9	The Mysore State Aid to Industries Act, 1960.	Amended by Act 3 of 1964	758—767
	10	The Mysore Appropriation (No. 2) Act, 1960.	....	768—772
	11	The Mysore Legislature Salaries (Amendment) Act, 1960.	Incorporated in the principal Act	773
	12	The Mysore Sales of Motor Spirit Taxation (Amendment) Act, 1960.	Incorporated in the principal Act	
	13	The Mysore Appropriation (No. 3) Act, 1960.	....	774—776
	14	The City of Bangalore Improvement (Amendment) Act, 1960.	....	777—779
	15	The Hyderabad District Municipalities (Mysore Amendment) Act, 1960 (Not printed).	Repealed by Mysore Municipalities Act, 1964 (Mysore Act 22 of 1964).	
	16	The Mysore Slum Area (Improvement and Clearance (Amendment) Act, 1960 (Not printed).	Incorporated in the principal Act	
	17	The Mysore Inams Abolition Laws (Amendment) Act, 1960.	....	780—785
	18	The Mysore Societies Registration Act, 1960.	Amended by Act 26 of 1965	786—799
	19	The Mysore Traffic Control Act, 1960.	....	800—822

THE CITY OF BANGALORE MUNICIPAL CORPORATION (AMENDMENT) ACT, 1956.

ARRANGEMENT OF SECTIONS

Sections :

1. Short title.
2. Amendment of section 60 of Mysore Act LXIX of 1949.
3. Termination of election proceedings, etc.
4. Repeal of Mysore Ordinance No. 1 of 1956 and savings.

MYSORE ACT No. 1 OF 1957.

(*First published in the* Mysore Gazette *on the Twenty-fourth Day of January* 1957.)

THE CITY OF BANGALORE MUNICIPAL CORPORATION (AMENDMENT) ACT, 1956.

(*Received the assent of the Governor on the Fifteenth Day of January* 1957.)

AN ACT FURTHER TO AMEND THE CITY OF BANGALORE MUNICIPAL CORPORATION ACT, 1949.

WHEREAS it is expedient further to amend the City of Bangalore Municipal Corporation Act, 1949 (Mysore Act LXIX of 1949);

BE it enacted by the Mysore State Legislature in the Seventh Year of the Republic of India as follows :—

1. *Short title.*—This Act may be called the City of Bangalore Municipal Corporation (Amendment) Act, 1956.

2. *Amendment of section* 60 *of Mysore Act LXIX of* 1949.—To section 60 of the City of Bangalore Municipal Corporation Act, 1949 (hereinafter referred to as the principal Act), the following proviso shall be added, namely :—

"Provided that the Government may by notification published in the *Mysore Gazette* and for reasons to be stated in the said notification, extend the term of office of concillors [1][* * *] by one year."

3. *Termination of election proceedings, etc.*—On the publication of a notification under section 60 of the principal Act as amended by this Act,

(i) all proceedings taken during the period between the first day of January 1956, and the date of publication of the said notification (hereinafter referred to as the said period) for filling up of vacancies arising by efflux of time in the office of councillors, shall stand terminated ;

(ii) all orders made and notifications issued in connection with the said proceedings shall cease to have effect ; and

1. Certain words omitted by Act 33 of 1964.

(iii) notwithstanding anything contained in any law, no suit or other legal proceeding for damages, compensation or any other relief shall lie against the State Government, the Corporation of the City of Bangalore or any Officer of the State Government, or of the said Corporation, for anything done or any action taken during the said period in connection with the said proceedings :

Provided that any deposit made by any candidate standing for election as a councillor shall be refunded to him.

4. *Repeal of Mysore Ordinance No.* 1 *of* 1956 *and savings.*— The City of Bangalore Municipal Corporation (Amendment) Ordinance, 1956 is hereby repealed, but anything done, any action taken and any notification issued under the principal Act as amended by the said Ordinance shall be deemed to have been done, taken or issued under the principal Act as amended by this Act, as if this Act had come into force on the date the said Ordinance was promulgated.

THE MYSORE LEGISLATURE SALARIES ACT, 1956

ARRANGEMENT OF SECTIONS

Sections :

1. Short title and commencement.

2. Definitions.

3. Salaries and sumptuary allowances of Chairman and Speaker.

4. Residences of Chairman and Speaker.

5. Conveyances of the Chairman and the Speaker.

6. Charges payable by the Chairman and the Speaker and the Government.

7. Travelling Allowances of the Chairman and the speaker on assuming or relinquishing office.

8. Travelling and other allowances of the Chairman, the Deputy Chairman, the Speaker and the Deputy Speaker on tours.

9. Medical Attendance.

10. Salaries of Deputy Chairman and Deputy Speaker.

10A. Salary, conveyance and conveyance allowance payable to the Deputy Chairman, Deputy Speaker or the person performing the duties of the Chairman or the Speaker.

11. Salary and Special allowance of members of the Legislative Assembly and the Legislative Council.

12. Travelling and daily allowances of, and medical facilities to members of the Legislative Assembly and the Legislative Council.

13. Minister, Deputy Minister, Chairman, Deputy Chairman, Speaker and Deputy Speaker not to draw salaries as members.

14. Saving.

15. Power to make Rules.

16. Repeal of Mysore Ordinance No. 3 of 1956 and savings.

MYSORE ACT No. 2 OF 1957.

(*First published in the* Mysore Gazette *on the Twenty-fourth Day of January* 1957).

THE MYSORE LEGISLATURE SALARIES ACT, 1956.

(As amended by Acts 17 of 1957, 27 of 1957, 12 of 1959, 10 of 1960, 8 of 1967, 18 of 1968 and 15 of 1969).

(*Received the assent of the Governor on the Fifteenth day of January* 1957).

AN ACT TO PROVIDE FOR THE SALARIES AND ALLOWANCES OF THE CHAIRMAN AND THE DEPUTY CHAIRMAN, THE SPEAKER AND THE DEPUTY SPEAKER AND THE MEMBERS OF THE LEGISLATIVE ASSEMBLY AND THE LEGISLATIVE COUNCIL.

WHEREAS it is expedient to provide for the salaries and allowances of the Chairman and the Deputy Chairman, the Speaker and the Deputy Speaker and the Members of the Legislative Assembly and the Legislative Council of the State of Mysore and certain other matters ;

BE it enacted by the Mysore State Legislature in the Seventh Year of the Republic of India as follows :—

1. *Short title and commencement.*—(1) This Act may be called the Mysore Legislature Salaries Act, 1956.

(2) It shall be deemed to have come into force on the first day of November 1956.

2. *Definitions.*—In this Act, unless the context otherwise requires—

(*a*) 'Chairman' means the Chairman of the Legislative Council [1][* * * *];

(*b*) 'Deputy Chairman' means the Deputy Chairman of the Legislative Council ;

(*c*) 'highest class' in relation to journeys by train includes air-conditioned accommodation available in the train ;

(*d*) 'prescribed' means prescribed by rules made under this Act ;

---

1. Certain words omitted by Act 18 of 1968.

(*e*) 'residence' includes staff quarters and buildings appurtenant thereto and the gardens thereof;

(*f*) 'Speaker' means the Speaker of the Legislative Assembly [1][* * *];

(*g*) 'Deputy Speaker' means the Deputy Speaker of the Legislative Assembly.

3. *Salaries and sumptuary allowances of Chairman and Speaker.*—(1) There shall be paid to the Chairman a salary of [2][one thousand and two hundred rupees] per mensem and a sumptuary allowance of [3][three thousand and five hundred rupees] per annum.

(2) There shall be paid to the Speaker a salary of [2][one thousand and two hundred rupees] per mensem and a sumptuary allowance of [3][six thousand and five hundred rupees] per annum.

4. *Residences of Chairman and Speaker.*—(1) The Chairman and the Speaker each shall be entitled without payment of rent to the use of a furnished residence in the City of Bangalore throughout his term of office and for a period of fifteen days immediately thereafter, or, in lieu of such furnished residence, to a house rent allowance at the rate of [2][three hundred and fifty] rupees per mensem. The furnishing of the residence provided under this sub-section shall be on such scales as may be prescribed.

(2) In a residence used by the Chairman or the Speaker, who is entitled to a house rent allowance in lieu of furnished residence, three rooms shall be furnished by the State Government on such scales as may be prescribed, to be used for official purposes.

5. *Conveyances of the Chairman and the Speaker.*—(1) The State Government may provide a suitable motor car each for the use of the Chairman and the Speaker.

(2) There shall be paid to the Chairman and the Speaker each a conveyance allowance at the rate of [2][three hundred and fifty] rupees per mensem.

6. *Charges payable by the Chairman and the Speaker and the Government.*—(1) The Chairman and the Speaker shall, in respect of their respective residences and the motor cars allotted for

---

1. Certain words omitted by Act 18 of 1968.
2. Substituted by Act 8 of 1967.
3. Substituted by Act 18 of 1968 with effect from 1st April 1967.

their use under sub-section (1) of section 4 and section 5, be liable to pay the following charges, namely :—

(*a*) cost of petrol and oil required for their respective motor cars ; and

(*b*) when the monthly charges for the consumption of electricity in the residence exceed [1][seventy-five] rupees in any month, the charges in excess of such sum.

(2) All other charges for the maintenance and upkeep of the residence provided under sub-section (1) of section 4 and the motor car provided under section 5 including the cost of repairs thereof, the salaries and allowances of the drivers and cleaners of such motor cars, rates and taxes, and all expenditure for the layout and the maintenance of the gardens included in such residences, shall be borne by the State Government.

7. *Travelling Allowances of the Chairman and the Speaker on assuming or relinquishing office.*—The Chairman and the Speaker shall—

(*a*) for the journey in respect of assuming office, to the City of Bangalore, from his usual place of residence in the State, if it is outside the City, and

(*b*) for the journey in respect of relinquishing office, from the City of Bangalore to his usual place of residence in the State before he assumed office, if such place is outside the City,

be entitled to travelling allowance for himself and the members of his family and for the transport of his personal effects at the rates hereinafter specified, namely :—

(i) the actual charges incurred by the Chairman or the Speaker for himself and the members of his family, whether the journey is made by train or by road or both ;

(ii) the actual charges incurred for the transport of the personal effects whether by road or by rail ; provided that if a railway wagon is reserved for such transport, the charges for such wagon.

Explanation.—For the purpose of this section, member of the family means the husband, wife, son, daughter, father, mother brother or sister, if wholly dependent on and residing with the Chairman or the Speaker, as the case may be.

1. Substituted by Act 8 of 1967.

8. *Travelling and other allowances of the Chairman, the Deputy Chairman, the Speaker and the Deputy Speaker on tours.*—(1) The Chairman, the Deputy Chairman, the Speaker and the Deputy Speaker shall be entitled while touring on duty connected with their offices to travelling and daily or other allowances at the rates and upon the conditions specified in this section.

(2) [1][While touring inside India] the Chairman, the Deputy Chairman, the Speaker and the Deputy Speaker shall be entitled—

(*a*) for journeys by train to one and [2][half] times the single fare of the highest class available in the train;

Provided that if the Chairman or the Speaker reserves a compartment for the journey, the charges for such compartment shall be borne by the State Government:

Provided further that if any person in addition to the Speaker or the Chairman travels in the reserved compartment, the charges in respect of such person shall be recovered and credited to Government.

(*b*) for journeys by road, to road mileage at [2][forty paise per kilometre];

(*c*) for journeys by air, to one and one-fifth times the single fare paid for such journeys [3][and to the prescribed insurance premium for insurance against accidents during such journeys;]

(*d*) to daily allowance at rupees [4][twenty] per day for the days of journey and for the days of halt at any place:

Provided that in the case of tours outside the State, the daily allowance shall be at [2][forty] rupees per day for the days of journey and for the days of halt at any place:

Provided further that if the Chairman, the Deputy Chairman, the Speaker, or the Deputy Speaker is treated as a State Guest, he shall be entitled only to one-fourth of the daily allowance for the period for which he is treated as a State Guest.

[3](2A) When the Chairman or the Speaker while making a journey by road in a motor car provided by the State Government, has to undertake in the public interest further journey by train or by air, he shall be entitled to the petrol charges incurred by him for the return of the motor car to the City of Bangalore from the place at which he ceases to use the motor car.

---

1. Substituted by Act 12 of 1959.
2. Substituted by Act 8 of 1967.
3. Inserted by Act 18 of 1968 with retrospective effect.

(2B) The Chairman, the Deputy Chairman, the Speaker and the Deputy Speaker shall, in addition to the allowances payable under sub-section (2), be entitled to use without payment of charges, the motor cars maintained by the State Government at the Mysore Bhavan in New Delhi.;

[1][(3) While touring outside India, the Chairman or the Speaker shall be entitled—

(*a*) for journeys by air, train or sea [5][to one and one-fifth times the single fare] of the class by which he travels [2][and in respect of journeys by air, also to the prescribed insurance premium for insurance against accidents during such journey ;

(*b*) to daily allowance at [5][one hundred rupees per day for the days of journey and for the days of half at any place :

Provided that the State Government may, in special circumstances, authorise by order payment of daily allowance at such rate not exceeding [5][one hundred and fifty rupees per day as may be specified in the order.]

9. *Medical Attendance.*—Subject to rules made by the State Government, the Chairman and the Speaker and the members of the family of the Chairman or the Speaker, as the case may be, who are residing with and are dependent on him, shall be entitled free of charge to accommodation in hospitals maintained by the State Government, and to medical attendance and treatment.

Explanation.—For the purpose of this section member of the family means the husband, wife, son, daughter, father, mother, brother or sister.

10. *Salaries of Deputy Chairman and Deputy Speaker.*—There shall be paid to the Deputy Chairman and to the Deputy Speaker each a salary of [3][eight hundred rupees] per mensem

[4][10A. *Salary, conveyance and conveyance allowance payable to the Deputy Chairman, Deputy Speaker or the person performing the duties of the Chairman or Speaker.*—(1) Notwithstanding

1. Inserted by Act 12 of 1959.
2. Substituted by Act 18 of 1968.
3. Substituted by Act 8 of 1967.
4. Inserted by Act 18 of 1968.
5. Substituted by Act 15 of 1969.

anything contained in this Act, while the office of the Chairman is vacant and the duties of the said office are performed by the Deputy Chairman or a member of the Legislative Council appointed under clause (1) of Article 184 of the Constitution, the Deputy Chairman or such member, shall, during the period he so performs such duties, be paid a salary of one thousand and two hundred rupees per mensem and provided with a suitable motor car and paid conveyance allowance in accordance with the provisions of sections 5 and 6 :

Provided that during the period aforesaid, the Deputy Chairman or the member shall not be entitled to the salary and special allowance under section 10 or section 11, as the case may be.

(2) Notwithstanding anything contained in this Act, while the office of the Speaker is vacant and the duties of the office are performed by the Deputy Speaker or a member of the Legislative Assembly appointed under clause (1) of Article 180 of the Constitution, the Deputy Speaker or such member shall, during the period he so performs such duties, be paid salary of one thousand and two hundred rupees per mensem and provided with a suitable motor car and paid conveyance allowance in accordance with the provisions of sections 5 and 6 :

Provided that during the period aforesaid, the Deputy Speaker or the member shall not be entitled to the salary and special allowance under section 10 or section 11, as the case may be."

11. [1][*Salary and special allowance*] *of members of the Legislative Assembly and the Legislative Council.*—[2][(1)] There shall be paid to every member of the Legislative Assembly or of the Legislative Council a salary of [3][two] hundred and fifty rupees per mensem [4][and a special allowance of [3][one hundred and fifty rupees] per mensem] which shall accrue to him from the day on which he is declared duly elected, or, in the case of a member nominated by the Governor to fill a seat in the Legislative Assembly or the Legislative Council, from the date on which he is so nominated, or, if such declaration or nomination is made before the vacancy occurs, from the date of occurrence of the vacancy :

Provided that the salary [4][and special allowance] shall not be paid until the member has made and subscribed the oath or affirmation referred to in Article 188 of the Constitution of India.

1. Substituted by Act 10 of 1960.
2. Numbered by Act 8 of 1967.
3. Substituted by Act 8 of 1967.
4. Inserted by Act 10 of 1960.

Provided further that—

(i) in the case of a member of a new Legislative Assembly constituted after a general election, the salary [1][and special allowance] shall be paid only from the date of commencement of the duration of that Assembly or if the old Legislative Assembly has been dissolved before the aforesaid date, then from the date of such dissolution ; and

(ii) in the case of a member of the Legislative Council, the salary [1][and special allowance] shall be paid only from the date on which his term of office as a member of the said Council commences.]

[2]Provided also that where a person who is already a member of the Legislative Assembly or of the Legislative Council, is elected or nominated as a member of the Legislative Council or of the Legislative Assembly, he shall be paid salary and special allowance as a member of the Legislative Council or of the Legislative Assembly, as the case may be, only from the date on which he ceases to be a member of the Legislative Assembly or of the Legislative Council, as the case may be.

[3](2) Any member entitled to any salary or special allowance under sub-section (1) may relinquish the whole or any portion thereof at any time by intimating in writing to the Speaker in the case of a member of the Legislative Assembly and to the Chairman in the case of a member of the Legislative Council ;

Provided that any relinquishment made by a member in respect of any salary or special allowance may be cancelled by him at any time with prospective effect by writing to the Speaker or Chairman accordingly.

12. *Travelling and daily allowances of, and medical facilities to, members of the Legislative Assembly and the Legislative Council.*—Subject to such conditions as may be determined by rules made under this Act,—

(*a*) there shall be paid to the members of the Legislative Assembly and of the Legislative Council, not ordinarily resident within prescribed distances from the place at which their attendance is required in connection with the meetings, travelling allowance for

1. Inserted by Act 10 of 1960.
2. Added by Act 10 of 1960.
3. Inserted by Act 8 of 1967.

journeys by train at the rate of [2][one and half times the single first class fare (irrespective of the class by which the member actually travels) and for journeys by road at forty paise per kilometre]

[3][and such members shall also be provided with fully furnished accommodation, without payment of rent, at the place at which their attendance is required.]

[4][(*b*) there shall be paid—

(i) to all members daily allowance for attending the meetings and for the prescribed number of days of holidays, intervals or absence between meetings at the rate of [2][twenty-five] rupees per diem ;

(ii) to all members entitled to travelling allowance under clause (*a*) daily allowance for the day before and the day after the day of the meetings, and when a meeting extends for more than one day, for the day before the day of commencement of the meetings and for the day after the day of conclusion of the meetings ;]

[2][(*c*) every member shall be entitled free of charge to such accommodation in hospitals and dispensaries maintained by the State Government and to such medical attendance and treatment as may be prescribed ;

(*cc*) every member shall be provided with one free non-transferable pass which shall entitle him at any time to travel by road transport services of the Mysore State Road Transport Coroporation in any part of the State of Mysore in which those services operate in such class of accommodation therein as may be prescribed.]

[4][(*d*) members entitled to travelling allowance under clause (*a*) may, during the days of halt in the City of Bangalore, other than during the period when their attendance is required in connection with the meetings, be provided with fully furnished accommodation on payment of [2][such rent as may be prescribed.]

[1][(*dd*) members may during the days of halt in New Delhi be provided with accommodation in the Mysore Bhavan on payment of such rates of rent as the State Government may, from time to time, by order, specify ;

---

2. Substituted by Act 8 of 1967.
3. Added by Act 27 of 1957.
4. Substituted by Act 27 of 1957.

(*e*) there shall be paid to the members required to tour in connection with their duties as members, travelling allowance for journeys at the rates specified in clause (*a*), and daily allowance at rupees [2][fifteen] per diem for the days of halt at any place.

[3][(*f*) there shall be paid to a member who is the Chairman of any Committee of the Legislative Assembly or of the Legislative Council or of both in respect of journeys outside the State in India in connection with their duties as Chairman of the Committee, travelling allowance for journeys by train and journeys by road at the rates specified in clause (*a*) and for journeys by air at the rate of one and one-fifth times the single air fare paid for such journeys; and [4][daily allowance at rupees twenty-five per diem and such insurance premium as may be prescribed for insurance against accidents during journeys by air]:

Provided that where one-fifth of the single air fare payable under this clause exceeds rupees thirty, the amount so payable shall be limited to rupees thirty.

Explanation.—For the purpose of this section, 'meeting' means a meeting of the Legislative Assembly or the Legislative Council or any committee of the said Assembly or Council or of both.

13. *Minister, Deputy Minister, Chairman, Deputy Chairman, Speaker and Deputy Speaker not to draw salaries as members.*—(1) A Minister, a Deputy Minister, the Chairman or the Speaker, shall not, while he draws the salary and allowance for his office, be entitled to any salary or allowance as a member of the Legislative Assembly or of the Legislative Council, as the case may be.

(2) The Chairman or the Speaker shall not during the tenure of his office practise any profession or engage in any trade or undertake for remuneration, any employment other than his duties as Chairman or Speaker, as the case may be.

(3) The Deputy Chairman or the Deputy Speaker shall not, while he draws salary for his office, be entitled to any salary as a member of the Legislative Assembly or of the Legislative Council, as the case may be.

---

1. Inserted by Act 18 of 1968.
2. Substituted by Act 8 of 1967.
3. Added by Act 8 of 1967.
4. Substituted by Act 18 of 1968.

14. *Saving.*—Nothing in this Act shall prevent a retired Government servant from drawing his pension in addition to any salary or allowances to which he may be entitled under this Act.

15. *Power to make rules.*—(1) The State Government may, by notification in the *Mysore Gazette*, make rules for carrying out the purposes of this Act.

[1][(1-A) Any rule under this Act may be made to have effect retrospectively, and if any such rule is made, a statement specifying the reasons for making such a rule shall be laid before both Houses of the State Legislature along with the rule under sub-section (2).

(2) Every rule made under this section shall be laid as soon as may be, after it is made, before each House of the State Legislature, while it is in session for a total period of thirty days, which may be comprised in one session or in two successive sessions, and if before the expiry of the session in which it is so laid or the sessions immediately following, both Houses agree in making any modifications in the rule, or both Houses agree that the rule should not be made, the rule shall thereafter have effect only in such modified form or be of no effect as the case may be; so however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule.

16. *Repeal of Mysore Ordinance No. 3 of 1956 and savings.*—The Mysore Legislature Salaries Ordinance, 1956, is hereby repealed; but any rules made, anything done and any action taken under the said Ordinance shall be deemed to have been made, done, or taken under this Act, as if this Act had come into force on the first day of November 1956 and all rules made under the said Ordinance shall be laid, as soon as may be, after the passing of this Act, before each House of the State Legislature while it is in session for a total period of one month which may be comprised in one session or in two or more sessions and if, before the expiry of the said period, either House of the State Legislature makes any modification in the rules or directs that any rule shall not have effect and, if the modification or direction is agreed to by the other House, the rules shall thereafter have effect only in such modified form or be of no effect, as the case may be.

1. Inserted by Act 18 of 1968.

THE MYSORE LEGISLATURE (PROHIBITION OF SIMULTANEOUS MEMBERSHIP) ACT, 1956.

ARRANGEMENT OF SECTIONS

Sections :

1. Short title.

2. Definitions.

3. Vacation of seat by persons when elected as members of both the Assembly and the Council.

4. Vacation of seats by persons already members of one house on election to the other House.

MYSORE ACT No. 3 OF 1957

(First published in the Mysore Gazette *on the Twenty-fourth Day of January 1957).*

THE MYSORE LEGISLATURE (PROHIBITION OF SIMULTANEOUS MEMBERSHIP) ACT, 1956.

(Received the assent of the Governor on the Fifteenth Day of January 1957)

AN ACT TO PROVIDE FOR THE VACATION BY A PERSON WHO IS CHOSEN A MEMBER OF BOTH HOUSES OF THE LEGISLATURE OF THE STATE OF MYSORE OF HIS SEAT IN ONE HOUSE OR THE OTHER.

WHEREAS it is necessary to provide, in accordance with Article 190 of the Constitution of India for the vacation by a person who is chosen a member of both Houses of the Legislature of the State of Mysore of his seat in one House or the other ;

BE it enacted by the Mysore State Legislature in the Seventh Year of the Republic of India as follows :—

1. *Short title.*—This Act may be called the Mysore Legislature (Prohibition of Simultaneous Membership) Act, 1956.

2. *Definitions.*—In this Act unless there is anything repugnant in the subject or context—

(1) " Assembly " means the Legislative Assembly of the State of Mysore ;

(2) " Council " means the Legislative Council of the State of Mysore ;

(3) " House " means the Assembly or the Council.

3. *Vacation of seat by persons when elected as members of both the Assembly and the Council.*—(1) Any person who is chosen a member of both the Assembly and the Council and who has not taken his seat in either House may, be notice in writing signed by him and delivered to the Secretary of each of the Houses or to any person authorised by the Governor in this behalf, within ten days from the date of publication in the *Mysore Gazette* of the declarations that he has been so chosen or, if such publications have been made on different dates, within ten days from the latter of such dates, intimate in which of the Houses he wishes to serve, and thereupon, his seat in the House in which he does not wish to serve shall become vacant.

(2) In default of such intimation within the aforesaid period, his seat in the Council shall, at the expiration of that period, become vacant.

(3) Any intimation given under sub-section (1) shall be final and irrevocable.

4. *Vacation of seats by persons already members of one House on election to the other House.*—(1) If a person who is already a member of the Assembly and has taken his seat in the Assembly is chosen a member of the Council, his seat in the Assembly shall, on the publication in the *Mysore Gazette,* of the declaration that he has been so chosen, become vacant.

(2) If a person who is already a member of the Council and has taken his seat in the Council is chosen a member of the Assembly, his seat in the Council shall, on the publication in the *Mysore Gazette* of the declaration that he has been so chosen, become vacant.

THE MYSORE LEGISLATURE (PREVENTION OF DISQUALIFICATION) ACT, 1956.

ARRANGEMENT OF SECTIONS

Sections :

1. Short title.

2. Definitions.

3. Removal of certain disqualifications.

MYSORE ACT No. 4 OF 1957

(First published in the Mysore Gazette *on the Twenty-fourth Day of January 1957).*

THE MYSORE LEGISLATURE (PREVENTION OF DISQUALIFICATION) ACT, 1956.

(As amended by Act 35 of 1962)

(Received the assent of the Governor on the Fifteenth day of January 1957)

AN ACT TO DECLARE CERTAIN OFFICES OF PROFIT NOT TO DISQUALIFY THEIR HOLDER FOR BEING CHOSEN AS, OR FOR BEING MEMBERS OF THE MYSORE LEGISLATIVE ASSEMBLY AND THE MYSORE LEGISLATIVE COUNCIL.

WHEREAS it is expedient to declare that certain offices should not, under certain conditions, disqualify or be deemed to have disqualified, the holders thereof for being chosen as, or for being, members of the Mysore Legislative Assembly and the Mysore Legslative Council;

BE it enacted by the Mysore State Legislature in the Seventh Year of the Republic of India as follows:—

1. *Short title.*—This Act may be called the Mysore Legislature (Prevention of Disqualification) Act, 1956.

2. *Definitions.*—In this Act, unless the context otherwise requires:—

(*a*) "Committee" means any Committee, Commission, Council, Board or any other body of one or more persons whether statutory or not, set up by the Government of India or the Government of any State;

(*b*) "Compensatory allowance" means such sum of money as the Central Government, or the Government of any State, as the case may be, may determine as being payable to the Chairman or any other member of a Committee by way of travelling allowance, daily allowance, sitting fee, conveyance allowance or house rent allowance for the purpose of enabling the Chairman or other member to recoup any expenditure incurred by him in attending any meeting of a Committee or performing any other function as a member of a Committee.

(*c*) "Statutory body" means any corporation, board, company, society or any other body of one or more persons, whether incorporated or not, established, registered or formed by or under any Central Law or the law of any State for the time being in force or exercising powers and functions under any such law.

3. *Removal of certain disqualifications.*—It is hereby declared that the following offices shall not disqualify and shall be deemed never to have disqualified, the holders thereof for being chosen as, or for being members of the Mysore Legislative Assembly or the Mysore Legislative Council:—

(*a*) the office of a Deputy Minister, a Parliamentary Secretary, a Chief Whip or a Deputy Chief Whip;

(*b*) the offices held in the National Cadet Corps raised and maintained under the National Cadet Corps Act, 1948 (Central Act XXXI of 1948), in the Territorial Army raised and maintained under the Territorial Army Act, 1948 (Central Act LVI of 1948), and in the Auxiliary Air Force and the Air Defence Reserve under the Reserve and Auxiliary Air Forces Act, 1952 (Central Act LXII of 1952);

[1][(*bb*) the office of a member of the Home Guards constituted under the Mysore Home Guards Act, 1962;]

(*c*) the office of the Secretaries of the District Development Boards constituted by the State Government (by whatever name called):

Provided that the holders of such office do not hold any other office of profit under the State Government;

(*d*) the office of the Chairman or Member of a Committee:

Provided that the holder of any such office is not in receipt of or entitled to, any remuneration other than the compensatory allowance.

---

1. Inserted by Act 35 of 1962.

THE MYSORE MINISTERS SALARIES AND ALLOWANCES ACT, 1956.

ARRANGEMENT OF SECTIONS

Sections :

1. Short title and commencement.
2. Definitions.
3. Salaries of Ministers.
4. Residence of Ministers.
5. Conveyances for Ministers.
6. Charges payable by the Minister and the Government.

6A. Salaries of Ministers of State.

6B. Residence of Ministers of State.

6C. Conveyance for Ministers of State.

6D. Charges payable by the Minister of State and the Government.

7. Salaries of Deputy Ministers.
8. Residences of Deputy Ministers.
9. Conveyance allowances for Deputy Ministers.
10. Charges payable by the Deputy Minister and the Government.
11. Travelling Allowances of a Minister or a Deputy Minister on assuming or relinquishing Office.
12. Travelling and other allowances on tours.
13. Medical attendance.
14. Ministers and Deputy Ministers not to practise profession, etc.
15. Power to make rules.
16. Repeal of Mysore Ordinance No. 2 of 1956 and savings.

MYSORE ACT No. 5 OF 1957.

(First published in the Mysore Gazette *on the Twenty-eight Day of January* 1957.)

THE MYSORE MINISTERS SALARIES AND ALLOWANCES ACT, 1956.

(As amended by Acts, 26 of 1966, 9 of 1967 and 17 of 1968)

(Received the assent of the Governor on the Twenty-seventh Day of January 1957.)

AN ACT TO PROVIDE FOR THE SALARIES AND ALLOWANCES OF THE MINISTERS, [1][MINISTERS OF STATE AND DEPUTY MINISTERS] OF THE STATE OF MYSORE AND CERTAIN OTHER MATTERS.

WHEREAS it is expedient to provide for the salaries and allowances of the Ministers, [1][Ministers of State and Deputy Ministers] of the State of Mysore and certain other matters;

BE it enacted by the Mysore State Legislature in the Seventh Year of the Republic of India as follows:

1. *Short title and commencement.*—(1) This Act may be called the Mysore Ministers Salaries and Allowances Act, 1956.

(2) It shall be deemed to have come into force on the first day of November 1956.

2. *Definitions.*—In this Act, unless the context otherwise requires—

(*a*) 'highest class' in relation to journeys by train includes air-conditioned accommodation available in the train;

[2][(*b*) 'Minister', 'Minister of State' and 'Deputy Minister' mean, respectively, 'Minister', 'Minister of State' and 'Deputy Minister' and 'Minister' includes the Chief Minister;

(*c*) 'prescribed' means prescribed by rules made under this Act;

---

1. Inserted by Act 17 of 1968.
2. Substituted by Act 17 of 1968.

(*d*) 'residence' includes the staff quarters and other buildings appurtenant thereto and the gardens thereof.

3. *Salaries of Ministers.*—There shall be paid to each Minister a salary of [1][one thousand and two hundred] rupees per mensem.

4. *Residences of Ministers.*—(1) Each Minister shall be entitled, without payment of rent, to the use of a furnished residence in the City of Bangalore throughout his term of office and for a period of fifteen days immediately thereafter, or in lieu of such furnished residence to a house rent allowance at the rate of [1][three hundred and fifty] rupees per mensem. The furnishing of a residence provided under this sub-section shall be on such scales as may prescribed.

(2) In a residence used by a Minister who is entitled to a house rent allowance in lieu of a furnished residence, three rooms shall be furnished by the State Government on such scales as may be prescribed, to be used for official purposes.

5. *Conveyance for Ministers.*—(1) The State Government may provide a suitable motor car for the use of each Minister.

(2) There shall be paid to each Minister a conveyance allowance at the rate of [1][three hundred and fifty] rupees per mensem.

6. *Charges payable by the Minister and the Government.*—(1) Each Minister shall in respect of the residence and motor car allotted for his use under sub-section (1) of section 4 and section 5, be liable to pay the following charges, namely :—

(*a*) cost of petrol and oil required for the motor car ;

(*b*) when the monthly charges for the consumption of electricity in the residence exceed [1][seventy-five] rupees in any month, the charges in excess of such sum.

(2) All other charges for the maintenance and upkeep of the residence provided under sub-section (1) of section 4 and the motor car provided under section 5, including the cost of repairs thereof, the salaries and allowances of the drivers and cleaners of such motor car rates and taxes, and all expenditure for the layout and the maintenance of the gardens included in such residence, shall be borne by the State Government.

---

1. Substituted by Act 9 of 1967.

[1][6A. *Salaries of Minister of State.*—There shall be paid to each Minister of State a salary of one thousand rupees per mensem.

6B. *Residences of Ministers of State.*—(1) Each Minister of State shall be entitled, without payment of rent, to the use of a furnished residence in the City of Bangalore throughout his term of office and for a period of fifteen days immediately thereafter, or in lieu of such furnished residence to a house rent allowance at the rate of three hundred and fifty rupees per mensem. The furnishing of a residence provided under this sub-section shall be on such scales as may be prescribed.

(2) In a residence used by a Minister of State who is entitled to a house rent allowance in lieu of a furnished residence, three rooms shall be furnished by the State Government on such scales as may be prescribed, to be used for official purposes.

6C. *Conveyance for Minister of State.*—(1) The State Government may provide a suitable motor car for the use of each Minister of State.

(2) There shall be paid to each Minister of State a conveyance allowance at te rate of three hundred and fifty rupees per mensem.

6D. *Charges payable by the Minister of State and the Government.*—(1) Each Minister of State shall in respect of the residence and motor car allotted for his use under sub-section (1) of Section 6B and Section 6C, be liable to pay the following charges, namely:—

(*a*) cost of petrol and oil required for the motor car;

(*b*) when the monthly charges for the consumption of electricity in the residence exceed seventy-five rupees in any month, the charges in excess of such sum.

(2) All other charges for the maintenance and upkeep of the residence provided under sub-section (1) of Section 6B and the motor car provided under Section 6C, including the cost of repairs thereof, the salaries and allowances of the drivers and cleaners of such motor car, rates and taxes, and all expenditure for the layout and the maintenances of the gardens included in such residence, shall be borne by the State Government.]

---

1. Sections 6A to 6D inserted by Act 17 of 1968.

7. *Salaries of Deputy Ministers.*—There shall be paid to each Deputy Minister a salary of [1][eight hundred] rupees per mensem.

8. *Residence of Deputy Ministers.*—(1) Each Deputy Minister shall be entitled without payment of rent to the use of a furnished residence in the City of Bangalore throughout his term of office and for a period of fifteen days immediately thereafter or in lieu of such furnished residence to a house rent allowance at the rate of [1][two hundred and fifty] rupees per mensem. The furnishing of a residence provided under this sub-section shall be on such scales as may be prescribed.

(2) In a residence used by a Deputy Minister who is entitled to a house rent allowance in lieu of a furnished residence, three rooms shall be furnished by the State Government on such scales as may be prescribed, to be used for official purposes.

[1][9. *Conveyance for Deputy Ministers.*—(1) The State Government may provide a suitable motor car for the use of each Deputy Minister.

(2) There shall be paid to each Deputy Minister a conveyance allowance of rupees three hundred and fifty per mensem.

[1][10. *Charges payable by the Deputy Minister and the Government.*—(1) Each Deputy Minister shall in respect of the residence and motor car allotted for his use under sub-section (1) of section 8 and section 9, be liable to pay the following charges, namely:—

(*a*) cost of petrol and oil required for the motor car;

(*b*) when the monthly charges for the consumption of electricity in the residence exceed seventy-five rupees in any month, the charges in excess of such sum.

(2) All other charges for the maintenance and upkeep of the residence provided under sub-section (1) of section 8 and the motor car, provided under section 9 including the cost of repairs thereof, the salaries and allowances of the drivers and cleaners of such motor cars, rate and texes, and all expenditure for the layout and the maintenance of the gardens included in such residence, shall be borne by the State Government.

---

1. Substituted by Act 9 of 1967.

11. *Travelling Allowances of a* [1][*Minister, a Minister of State*] *or a Deputy Minister on assuming or relinquishing office.*—[1][A Minister, Minister of State] or Deputy Minister shall—

(*a*) for the journey in respect of assuming office, to the City of Bangalore, from his usual place of residence in the State if it is outside the City, and

(*b*) for the journey in respect of relinquishing office, from the City of Bangalore, to his usual place of residence in the State before he assumed office if such place is outside the City,

be entitled to travelling allowance for himself and the members of his family and for the transport of his personal effects at the rates hereinafter specified, namely :—

(i) the actual charges incurred by the [1][Minister, the Minister of State or the Deputy Minister] for himself and the members of his family, whether the journey is made by train or by road or both ;

(ii) the actual charges incurred for the transport of the personal effects whether by road or by rail : provided that if a railway wagon is reserved for such transport, the charges for such wagon.

Explanation.—For the purpose of this section, member of the family means the husband, wife, son, daughter, father, mother, brother or sister if wholly dependent on and residing with the [1][Minister the Minister of State] or the Deputy Minister, as the case may be.

12. *Travelling and other allowances on tours.*—(1) [1][Every Minister, Minister of State and Deputy Minister] shall be entitled, while touring on duty connected with his office, to travelling and daily or other allowances at the rates and upon the conditions specified in this section.

(2) While touring on official business every [1][Minister, Minister of State and Deputy Minister] shall be entitled—

(*a*) for journeys by train to one and [2][half] times the single fare of the highest class available in the train :

---

1. Substituted by Act 17 of 1968.
2. Substituted by Act 9 of 1967.

Provided that if a [1][Minister, a Minister of State or a Deputy Minister] reserves a compartment for the journey, the charges for such compartment shall be borne by the State Government;

Provided further that if any person in addition to the [1][Minister, a Minister of State or the Deputy Minister travels in the reserved compartment, charges in respect of such person shall be recovered and credited to Government;

(*b*) for journeys by road, to road mileage at [2][forty paise per kilometer];

(*c*) for journeys by air, to one and one-fifth times the single fare paid for such journeys [1][and to the prescribed insurance premium for insurance against the accidents during such pourneys.]

(*d*) to daily allowance at [2][twenty] rupees per day for the days of journey and for the days of halt at any place :

Provided that in the case of tours outside the State, the daily allowance shall be at [2][forty] rupees per day for the days of journey and for the days of halt at any place :

Provided further that if a Minister, a State Minister or a Deputy Minister is treated as a State Guest, he shall be entitled only to one-fourth of the daily allowance for the period for which he is treated as a State Guest.

[3][(2A) While touring outsid India, every [1][Minister, Minister of State and Deputy Minister] shall be entitled—

(*a*) for journeys by air, train or sea, to one and one-fifth times the single fare of the class by which he travels [4][and in respect of journeys by air also to the prescribed insurance premium for insurance against accidents during such journeys.]

---

1. Substituted by Act 17 of 1968.
2. Substituted by Act 9 of 1967.
3. Inserted by Act 26 of 1966.
4. Inserted by Act 17 of 1968.

(*b*) to daily allowance at rupees one hundred per day for the days of journey and for the days of halt at any place :

Provided that the State Government may, in special circumstances, authorise by order payment of daily allowance at such rate not exceeding rupees one hundred and fifty per day as may be specified in the order "].

[1][(2B) When a Minister, Minister of State or Deputy Minister while making a journey by road in a motor car provided by the State Government, has to undertake in the public interest further journey by train or by air, he shall be entitled to the petrol charges incurred by him for the return of the motor car to the city of Bangalore from the place at which he ceases to use the motor car.

(2C) Every Minister, Minister of State and Deputy Minister shall in addition to the allowances payable under sub-section (2), be entitled to use without payment of charges, the motor cars maintained by the State Government at the Mysore Bhavan in New Delhi.

(3) The State Government may maintain suitable motor cars for tours by Ministers, [2][Ministers of States and Deputy Ministers] in prescribed places within the State which are not easily accessible, and when such motor cars are used by any [2][Minister, Minister of State or Deputy Minister] on tour, then, notwithstanding anything contained in sub-section (2), he shall not be entitled to any allowance other than the daily allowance.

13. *Medical attendance.*—Subject to rules made by the State Government, [2][a Minister, Minister of State and a Deputy Minister and the members of the family of the Minister, Minister of State or the Deputy Minister] who are residing with and are dependent on him shall be entitled free of charge to accommodation in hospitals maintained by the State Government and to medical attendance and treatment.

Explanation.—For the purpose of this section, member of the family means the husband, wife, son, daughter, father, mother, brother or sister.

14. [2][*Ministers, Ministers of State and Deputy Ministers not to practise profession, etc.*—A Minister, a Minister of State or a

1. Inserted by Act 17 of 1968.
2. Substituted by Act 17 of 1968.

Deputy Minister shall not, during the tenure of his office, practise any profession or engage in any trade or undertake for remuneration, any employment other than his duties as Minister, Minister of State or Deputy Minister.]

15. *Power to make rules.*—(1) The State Government may, by notification in the *Mysore Gazette,* make rules for carrying out the purposes of this Act.

[1][(1A) Any rule under this Act may be made to have effect retrospectively, and if any such rule is made, a statement specifying the reasons for making such a rule shall be laid before both Houses of State Legslature along with the rule under sub-section (2).

(2) All rules made under sub-section (1) shall be laid, as soon as may be, after they are made, before each House of the State Legislature while it is in session for a total period of one month which may be comprised in one session or in two or more sessions and if, before the expiry of the said period, either House of the State Legislature makes any modification in the rules or directs that any rule shall not have effect and, if the modification or direction is agreed to by the other House, the rules shall thereafter have effect only in such modified form or be of no effect, as the case may be.

16. *Repeal of Mysore Ordinance No. 2 of* 1956 *and savings.*— The Mysore Minister's Salaries and Allowances Ordinance, 1956 is hereby repealed; but any rules made, anything done and any action taken under the said Ordinance shall be deemed to have been made, done or taken under this Act as if this Act had come into force on the first day of November 1956 and all rules made under the said Ordinance shall be laid, as soon as may be, after the passing of this Act, before each House of the State Legislature while it is in session for a total period of one month which may be comprised in one session or in two or more sessions and if, before the expiry of the said period, either House of the State Legislature makes any modification in the rule or directs that any rule shall not have effect and, if the modification or direction is agreed to by the other House, the rules shall thereafter have effect only in such modified form or be of no effect, as the case may be.

1. Inserted by Act 17 of 1968.

THE MYSORE APPROPRIATION ACT, 1956

ARRANGEMENT OF SECTIONS

Sections :

1. Short title.

2. Issue of Rs. 58, 30, 83, 200 out of the Consolidated Fund of the State.

3. Appropriation.

MYSORE ACT No. 6 OF 1957

(First published in the Mysore Gazette *on the Seventh Day of February,* 1957).

THE MYSORE APPROPRIATION ACT, 1956

(Received the assent of the Governor on the Second day of February 1957).

AN ACT TO AUTHORISE PAYMENT AND APPROPRIATION OF CERTAIN SUMS FROM AND OUT OF THE CONSOLIDATED FUND OF THE STATE FOR THE SERVICE OF THE PERIOD COMMENCING FROM THE FIRST DAY OF NOVEMBER, ONE THOUSAND NINE HUNDRED AND FIFTY-SIX AND ENDING ON THE THIRTY-FIRST DAY OF MARCH, ONE THOUSAND NINE HUNDRED AND FIFTY-SEVEN.

WHEREAS it is expedient to authorise payment and appropriation of certain sums from and out of the Consolidated Fund of the State for the service of the period commencing from the first day of November, one thousand nine hundred and fifty-six and ending on the thirty-first day of March, one thousand nine hundred and fifty-seven ;

BE it enacted by the Mysore State Legislature in the Seventh Year of the Republic of India as follows :—

1. *Short title.*—This Act may be called the Mysore Appropriation Act, 1956.

2. *Issue of Rs.* 58,30,83,200 *out of the Consolidated Fund of the State.*—From and out of the Consolidated Fund of the State, there may be paid and applied sums not exceeding those specified in column 3 of the Schedule amounting in the aggregate to the sum of fifty-eight crores, thirty lakhs, eighty-three thousand and two hundred rupees towards defraying the several charges which will come in course of payment during the period commencing from the first day of November, one thousand nine hundred and fifty-six and ending on the thirty-first day of March, one thousand nine hundred and fifty-seven, in respect of the services specified in column 2 of the Schedule.

3. *Appropriation.*—The sums authorised to be paid and applied from and out of the Consolidated Fund of the State by this Act shall be appropriated for the services and purposes expressed in the Schedule in relation to the period commencing from the first day of November, one thousand nine hundred and fifty-six and ending on the thirty-first day of March, one thousand nine hundred and fifty-seven.

THE SCHEDULE

(*See* sections 2 and 3).

1	2		3	
		Sums not exceeding		
No. of Vote	Services and Purposes	Voted by the Legislative Assembly	Charged on the Consilidated Fund	Total
	A. EXPENDITURE MET FROM REVENUE	Rs.	Rs.	Rs.
1	4 Taxes on Income other than Corporation Tax and Estate duty.	8,000	..	8,000
2	7 Land Revenue	45,29,400	..	45,29,400
3	8 State Excise Duties	11,98,800	..	11,98,800
4	9 Stamps	1,97,700	..	1,97,700
5	10 Forest	71,53,300	10,500	71,53,800
6	11 Registration	3,73,800	..	3,73,800
7	12 Taxes on Vehicles	9,03,900	11,91,700	20,95,600
8	13 Other Taxes and Duties	12,03,800	1,67,500	13,71,300
9	17 Interest on works for which capital accounts are kept.	..	12,32,000	12,32,000
10	18 Other Revenue Expenditure financed from Ordinary Revenue.	49,50,600	..	49,50,600
11	22 Interest debt and other obligations ..			
12	23 Appropriation for Reduction or Avoidance of Debt.	..	3,20,48,300	3,20,48,300
13	25 General Administration (Except B and C)	76,88,500	2,93,900	79,82,400
14	Do (B and C)	38,66,900	30,100	38,97,000
15	27 Administration of Justice ..	24,24,600	2,67,200	26,91,800
16	28 Jails and Convict Settlements ..	14,52,500	..	14,52,500
17	29 Police	1,10,93,200	..	1,10,93,200
18	30 Ports and Pilotage	1,01,000	..	1,01,000
19	36 Scientific Departments	5,56,300	..	5,56,300
20	37 Education	3,72,81,900	..	3,72,81,900
21	38 Medical	79,35,300	..	79,35,300
22	39 Public Health	49,68,100	..	49,68,100
23	40 Agriculture	76,85,700	..	76,85,700
24	40A Rural Development	52,67,000	..	52,67,000
25	41 Veterinary	28,83,300	..	28,83,300
26	42 Co-operation	23,79,200	33,000	24,12,200
27	43 Industries and Supplies	6,75,94,500	20,35,700	6,96,30,200
28	47 Miscellaneous Departments ..	26,49,800	2,100	26,51,900
29	53 Civil Works	4,01,73,500	..	4,01,73,500
30	52 Interest on capital outlay on Electricity Schemes.	..	6,07,000	60,07,000
31	52A Other Revenue Expenditure connected with Electricity Schemes.	9,400	..	9,400
32	54 Famine	10,17,500	..	16,17,500

1	2	3		
		Sums not exceeding		
No. of Vote	Services and Purposes	Voted by the Legislative Assembly	Charged on the Consolidated Fund	Total
		Rs.	Rs.	Rs.
33	54A Territorial and Political Pensions ..	1,79,700	6,000	1,85,700
34	54B Privy Purses and Allowances of Indian Rulers.	32,200	..	32,200
35	55 Superannuation Allowances and Pensions.	64,80,700	1,89,800	66,70,500
36	55A Commutation of Pensions financed from Ordinary Revenue.	87,000	23,100	1,10,100
37	56 Stationery and Printing	27,77,400	..	27,77,400
38	57 Miscellaneous	77,84,100	..	77,84,100
39	63 Extraordinary charges	1,000	..	1,000
40	63B Community Development Projects, National Extension Service and Local Development Works.	1,21,56,700	..	1,21,56,700
	Total A. Expediture met from Revenue..	25,70,46,300	4,35,37,900	30,05,84,200
	B. WORKING EXPENSES			
41	X Forest—d. (i) Wood Preservation Plant—Working Expenses and Seigniorage.	2,68,000	..	2,68,000
42	XVII I. N. E. and D. Works (Commercial) Working Expenses.	25,49,000	..	25,49,000
43	XLI Receipts from Electricity Schemes—Working Expenses.	82,37,900	..	82,37,900
44	XLVI,A. Receipts from Road and Water Transport Schemes —Working Expenses.	69,34,900	2,68,900	72,03,800
	Total B. Working Expenses ..	1,79,89,800	2,68,900	1,82,58,700
	C. CAPITAL OUTLAY NOT MET FROM REVENUE.			
45	65 Payment of Compensation to Land Holders, etc.	26,000	..	26,000
46	68 Construction of I. N. E. and D. Works (Commercial).	5,22,87,000	..	5,22,87,000
47	68A Construction of I. N. E. and D. Works (Non-Commercial).	11,16,000	..	11,16,000
48	70 Capital Outlay on Improvement of Public Health.	12,85,400	..	12,85,400
	Total Carried Over ..	27,50,36,100	4,38,06,800	31,88,42,900

1	2	3		
		Sums not exceeding		
No. of Vote	Services and Purposes	Voted by the Legislative Assembly	Charged on the Consolidated Fund	Total
	Total Brought Forward ..	27,50,36,100	4,38,06,800	31,88,42,900
49	72 Capital outlay on Industrial Development.	3,22,93,800	..	3,22,93,800
50	80B Appropriation to Irrigation and Power Development Fund.	20,83,300	..	20,83,300
51	81 Capital Account of Civil Works outside the Revenue Account.	2,08,03,500	..	2,08,03,500
52	81A Capital Outlay on Electricity Schemes.	7,31,79,600	..	7,31,79,600
53	82 Capital Account of other State Works outside the Revenue Account.	5,12,500	..	5,12,500
54	82B Capital Outlay on Road and Water Transport Schemes.	33,20,000	..	33,20,000
55	83 Payment of Commuted Value of Pensions.	70,300	5,000	75,300
56	85 Payments to Retrenched personnel ..	14,700	..	14,700
57	85A Capital Outlay on State Schemes of Government Trading.	1,65,17,400	..	1,65,17,400
	Total C. Capital Outlay not met from Revenue.	20,35,09,500	5,000	20,35,14,500
	D. DISBURSEMENT OF ADVANCES AND LOANS.			
58	P. Loans and Advances by the State Government.	3,08,82,600	4,200	3,08,86,800
	E. PUBLIC DEBT--REPAYMENT AND INTER STATE DEBT SETTLEMENT.			
	N. Public Debt—(Repayment) Q. Inter State Debt Settlement	..	2,98,39,000	2,98,39,000
	Total E. ..	..	2,98,39,000	2,98,39,000
	Grand Total ..	50,94,28,200	7,36,55,000	58,30,83,200

THE MYSORE KHADI AND VILLAGE INDUSTRIES ACT. 1956

ARRANGEMENT OF SECTIONS

CHAPTER I

Sections :

1. Short title, extent, commencement and repea .
2. Definitions.

CHAPTER II

3. Incorporation of the Board.
4. Constitution of the Board.
5. Disqualification for appointment on the Board.
6. Removal or suspension of a member of the Board.
7. Vacancy of Members.
8. Proceedings presumed to be good and valid.
9. Appointment of members of staff and conditions of their service.
10. Appointments of Committees.
11. Meeting of the Board.
12. Power to make contracts.

CHAPTER III

FUNCTIONS AND POWERS OF THE BOARD

13. Functions of the Board.
14. General Powers of the Board.

CHAPTER IV

PREPARATION AND SUBMISSION OF PROGRAMMES

15. Preparation and submission of annual programme.
16. Sanction of programme.
17. Supplementary programme.

CHAPTER V

FINANCE, ACCOUNTS, AUDIT AND DEBTS

18. Transfer of property.
19. Expenditure and contracts made before the establishment of the Board.

20. Subventions and loans to the Board.
21. Funds of the Board.
22. Application of fund and property.
23. Budget.
24. Sanction of budget.
25. Supplementary budget.
26. Annual Report.
27. Further report, statistics and returns.
28. Accounts and Audit.

CHAPTER VI

MISCELLANEOUS

29. Members of the Board and Members of staff of the Board to be public servants.
30. Protection of action taken under this Act.
31. Repeals.
32. Regulations.
33. Amendment of Schedule.
34. Saving.
35. Amendment of certain Acts.

MYSORE ACT No. 7 OF 1957

(*First published in the* Mysore Gazette *on the Twenty-eight Day of February* 1957).

THE MYSORE KHADI AND VILLAGE INDUSTRIES ACT, 1956.

(As amended by Act 25 of 1958)

(*Received the assent of the President on the Twenty-first day of February* 1957)

AN ACT TO PROVIDE FOR THE ORGANISING, DEVELOPING AND REGULATING OF KHADI AND VILLAGE INDUSTRIES IN THE STATE OF MYSORE AND TO CONSTITUTE A BOARD TO CARRY OUT THE SAID OBJECT.

WHEREAS it necessary to organise, develop and regulate Khadi and Village Industries in the State of Mysore and to constitute a Board to carry out the said objects;

BE it enacted by the Mysore State Legislature in the Seventh Year of the Republic of India as follows:—

CHAPTER I

1. *Short title, extent, commencement and repeal.*—(1) This Act may be called the Mysore Khadi and Village Industries Act, 1956.

(2) It extends to the whole of the State of Mysore.

(3) It shall come into force in such areas from such dates as the State Government may by notification in the *Mysore Gazette* specify.

(4) On the coming into force of this Act in the Bombay Area, the Bombay Village Industries Act, 1954 (Bombay Act No. XLI of 1954), shall stand repealed and on the coming into force of this Act in the Hyderabad Area, the Hyderabad Khadi and Village Industries Act, 1955 (Hyderabad Act No. X of 1955), shall stand repealed.

2. *Definitions.*—In this Act, unless there is anything repugnant in the subject or context.—

(i) "Board" means the Mysore State Khadi and Village Industries Board constituted under section 4;

(ii) "khadi" means any cloth woven on handlooms in India from cotton, silk or woollen yarn handspun in India, or from a mixture of any two or all of such yarns;

(iii) "prescribed" means prescribed by rules made under this Act;

(iv) "Regulations" means regulations made under this Act;

(v) "village industry" means the khadi industry and any industry specified in the Schedule to this Act.

CHAPTER II

Establishment and Constitution of the Board

3. *Incorporation of the Board.*—(1) With effect from such date as the State Government may, by notification in the *Mysore Gazette* appoint in this behalf, there shall be established for the purposes of this Act, a Board by the name of the Mysore State Khadi and Village Industries Board.

(2) The Board shall be a body corporate having perpetual succession and a common seal and may sue and be sued in its corporate name and shall be competent to acquire and hold property both movable and immovable and to contract and do all things necessary for the purposes of this Act.

4. *Constitution of the Board.*—(1) The Board shall consist of such number of members not exceeding fifteen as the State Government may appoint. One of the members shall be appointed by the State Government as the Chairman.

(2) The Chairman, or any other member of the Board may at any time resign his office by submitting his resignation to the State Government:

Provided that the resignation shall not take effect until it is accepted.

(3) The Chairman, and other members shall receive such allowances as may be prescribed and the allowances shall be paid from the funds of the Board.

(4) The term of office of the Chairman and other members of the Board shall be three years from the date of publication of their names in the *Mysore Gazette* and shall include any further period which may elapse between the expiration of the said period of three years and the date of publication in the *Mysore Gazette* of the names of the members of the next succeeding Board.

(5) The Chairman and other members shall be eligible for reappointment.

5. *Disqualification for appointment on the Board.*—A person shall be disqualified for being appointed, or for continuing, as a member of the Board, if he—

(*a*) does not wear khadi ; or

(*b*) holds any office of profit under the Board : or

(*c*) is of unsound mind and stands so declared by a competent court ; or

(*d*) is an undischarged insolvent or has applied for being adjudged an insolvent ; or

(*e*) has been convicted of an offence, which involves, in the opinion of the State Government, moral turpitude ; or

(*f*) has directly or indirectly by himself, by his wife or son or by any partner, any share or interest in any subsisting contract or employment with, by, or on behalf of, the Board ; or

(*g*) is a secretary or manager or other salaried officer of any incorporated company or any co-operative society which has any share or interest in any contract or employment with, by, or on behalf of, the Board :

Provided that a person shall not be disqualified under clauses (*f*) and (*g*), or be deemed to have any share or interest in any contract or employment with, by, or on behalf of, the Board, by reason only of—

(i) his, or of the incorporated company or of a co-operative society of which he is a secretary, manager or other salaried officer, having a share or interest in any newspaper in which any advertisement relating to any affairs of the Board is inserted, or

(ii) his being a share-holder of such a company or society,

if he has disclosed to the State Government the nature and extent of the share held by him from time to time.

6. *Removal or suspension of a member of the Board.*—(1) The State Government may, after such inquiry as may be necessary, remove from office the Chairman or any other member, if he—

(*a*) refuses to act ; or

(*b*) has become incapable of acting ;

(*c*) has abused his position in the Board so as to render his continuance on the Board detrimental to its interest; or

(*d*) fails, without such reason as may in the opinion of the State Government be sufficient, to attend three consecutive meetings of the Board; or

(*e*) ceases to reside in the State of Mysore; or

(*f*) has since his appointment incurred any of the disqualifications specified in section 5; or

(*g*) is otherwise unsuitable to continue on the Board.

(2) No order of removal under sub-section (1) shall be made, unless the member concerned has been given an opportunity to submit his explanation to the State Government:

Provided that a member may be suspended by the State Government pending an enquiry against him.

(3) A member who has been removed under clause (*c*) or (*f*) of sub-section (1) shall not be eligible for appointment to the Board as member or in any other capacity.

7. *Vacancy of Members.*—If a member tenders his resignation in writing to the State Government, and if it is accepted by the State Government, he shall cease to be a member from the date of such acceptance.

8. *Proceedings presumed to be good and valid.*—No act or proceeding of the Board shall be invalidated merely by reason of any vacancy in its membership on account of resignation, death or removal.

9. *Appointment of members of staff of Board and conditions of their service.*—(1) The State Government shall in consultation with the Board, appoint the Secretary to the Board.

(2) The State Government shall from among its officers appoint the Accounts Officer to the Board.

(3) The remuneration, allowances and conditions of service of the Secretary and Accounts Officer shall be such as the State Government may specify, and their remuneration and allowances shall be paid from the funds of the Board.

(4) Subject to such rules as may be prescribed, the Board may appoint such members of the staff as it may consider necessary.

(5) The remuneration, allowances and other conditions of service of the members of the staff of the Board shall be such as may be prescribed.

10. *Appointments of Committees.*—Subject to any rules made under section 31, the Board may from time to time appoint one or more Committees for the purposes of securing efficient discharge of its functions and in particular for the purpose of securing that the said functions are exercised with due regard to the circumstances and requirements of any particular village industry. Such Committees may be appointed for any particular area.

11. *Meeting of the Board.*—The Board shall meet and shall from time to time make arrangements with respect to the date, time, notice, managements and adjournment of its meetings as it thinks fit. Such meeting shall be held at least once in every two months.

12. *Power to make contracts.*—(1) The Board may enter into and perform all such contracts as it may consider necessary or expedient for carrying out any of the purposes of this Act and every contract shall be made on behalf of the Board by the Chairman:

Provided that—

(*a*) no contract involving an expenditure of rupees one lakh and more shall be made without the previous sanction of the State Government,

(*b*) (i) no contract involving an expenditure of rupees ten thousand and more shall, subject to clause (*a*), be made without the previous sanction of the Board,

(ii) no estimate or tender involving an expenditure of rupees ten thousand and more shall, subject to clause (*a*), be sanctioned or accepted without the previous sanction of the Board.

(2) Every contract made by the Chairman on behalf of the Board shall, subject to the provisions of this section, be entered into in such manner and form as may be prescribed.

(3) A contract not executed in the manner provided in this section and the rules made thereunder shall not be binding on the Board.

CHAPTER III

Functions and the Powers of the Board

13. *Functions of the Board.*—(1) It shall be the duty of the Board to organise, develop and regulate village industries and perform such functions as the State Government may prescribe from time to time.

(2) Without prejudice to the generality of the provisions of sub-section (1) the Board shall, subject to such regulations as may be made by it, discharge and perform all or any of the following duties and functions, namely :—

(*a*) to start, encourage, assist and carry on village industries and to carry on trade or business in such industries and in matters incidental to such trade or business ;

(*b*) to render such assistance as may be necessary to any person engaged in any village industry ;

(*c*) to organise and aid co-operative societies for village industries ;

(*d*) to conduct training centres ;

(*e*) (i) to arrange for the manufacture of tools, implements and other equipment required for carrying on village industries ;

(ii) to arrange for the supply of raw materials, tools, implements and other equipment required for village industries ; and

(iii) to arrange for the sale of the products of the said industries ;

(*f*) to arrange for publicity and for popularising of finished products of the said industries by opening stores, shops, emporia or exhibitions ;

(*g*) to undertake and encourage research work in connection with village industries and to carry on such activities as are incidental and conducive to the objects of this Act ;

(*h*) to maintain or assist in the maintenance of institutions for the development of village industries ;

(*i*) to discharge such other duties and to perform such other functions as the State Government may direct for the purpose of carrying out the objects of this Act.

14. *General powers of the Board.*—The Board shall, for the purposes of carrying out its functions under this Act have the following powers :—

(i) to acquire and hold such movable and immovable property as it deems necessary and to lease, sell or otherwise transfer any such property :

Provided that in the case of immovable property the aforesaid powers shall be exercised with the previous sanction of the State Government ;

(ii) to incur expenditure and undertake works in any area in the State for the framing and execution of such scheme as it may consider necessary for the purpose of carrying out the provisions of this Act or as may be entrusted to it by the State Government and [1][the Khadi and Village Industries Commission], subject to the provisions of this Act and the rules made thereunder ;

(iii) to sanction loans, grants and subventions, subject to such rules as may be prescribed.

CHAPTER IV

PREPARATION AND SUBMISSION OF PROGRAMMES

15. *Preparation and submission of annual programme.*—(1) In each year, the Board shall prepare and forward to the State Government a programme of work in such form and before such date as the State Government may determine.

(2) The programme shall contain—

(*a*) such particulars of the scheme which the Board proposes to execute whether in part or in whole during the next year ;

(*b*) particulars of any work or undertaking which the Board proposes to organise during the next year for the purposes of carrying out its functions under this Act ; and

(*c*) such other particulars as may be prescribed.

---

1. Substituted by Mysore Act 25 of 1958.

16. *Sanction of programme.*—The State Government may approve and sanction the programme in whole or with such modifications as it deems fit.

17. *Supplementary programme.*—The Board may prepare and forward a supplementary programme for the sanction of the State Government in such form and before such date as the State Government may prescribe and the provisions of section 15 shall apply to such supplementary programme.

CHAPTER V

Finance, Accounts, Audit and Debts

18. *Transfer of property.*—The State Government may transfer to the Board, buildings, land or any other property whether movable or immovable, for use and management by the Board on such conditions as the State Government may deem fit, for the purposes of this Act.

19. *Expenditure and contracts made before the establishment of the Board.*—All debts and expenditure incurred, all contracts entered into and all matters and things engaged to be done by, with or for the Government, in connection with or for the purposes of this Act before and up to the date of the establishment of the Board shall be deemed to have been respectively incurred, entered into or engaged to be done by, with or for the Board, and all suits, and other legal proceedings instituted by or against the State Government in respect hereof shall be deemed to be instituted and continued as such by or against the Board, as the case may be.

20. *Subventions and loans to the Board.*—(1) The Government may from time to time make subventions and grants to the Board for the purposes of this Act on such terms and conditions as the State Government may determine in each case.

(2) The Board may, from time to time, with the previous sanction of the State Government and subject to the provisions of this Act and such conditions as the State Government may determine, borrow any sum required for the purposes of this Act.

21. *Funds of the Board.*—(1) The Board shall have its own fund and all receipts of the Board shall be credited thereto and all payments by the Board shall be met therefrom

(2) The Board may accept grants, subventions, donations and gifts from State and Central Governments or [1][the Khadi and Village Industries Commission] of a local authority or any body or association, whether incorporated or not, or an individual for all or any of the purpose of this Act.

(3) The Board may receive loans from State and Central Government or [1][the Khadi and Village Industries Commission] or a local authority or a Co-operative bank registered under any law governing co-operative societies in the State.

(4) All money belonging to the fund of the Board shall be deposited in such manner as the State Government may, by special or general order, direct.

(5) The accounts of the Board shall be operated upon by such officers jointly or individually as may be authorised by the Board.

22. *Application of fund and property.*—All property, fund and other assets of the Board shall be held and applied by it subject to the provisions and for the purposes of this Act.

23. *Budget.*—The Board shall, on such date as may be fixed by the State Government, prepare and submit to the State Government the budget for the next financial year showing estimated receipts and expenditure on capital and revenue accounts according to the programme.

24. *Sanction of budget.*—The State Government may sanction the budget submitted to it with such modifications as it deems proper.

25. *Supplementary budget.*—The Board may submit a supplementary budget for the sanction of the State Government in such form and before such date as the State Government may prescribe and the provisions of Section 23 shall apply to such supplementary budget.

26. *Annual Report.*—The Board shall prepare and forward to the State Government in such manner as may be prescribed, an annual report within three months from the end of the financial year giving a complete account of its activities during the previous financial year. Every such report shall be laid before each House of the State Legislature as soon as may be after it is received by the State Government.

---

1. Substituted by Mysore Act 25 of 1958.

27. *Further report, statistics and returns.*—The Board shall before such date and at such intervals and in such manner as the State Government may from time to time direct, submit to the State Government a report on such matters and such statistics and such returns as the State Government may direct.

28. *Accounts and Audit.*—The accounts of the Board shall be maintained and an annual statement of accounts shall be prepared in such manner as may be prescribed. Such accounts shall be audited by an Auditor appointed by the State Government.

CHAPTER VI

MISCELLANEOUS

29. *Members of the Board and Members of staff of the Board to be public servants.*—Members of the Board and members of the staff of the Board shall be deemed when acting or purporting to act in pursuance of any of the provisions of this Act to be public servants within the meaning of section 21 of the Indian Penal Code, 1860 (Central Act XLV of 1860).

30. *Protection of action taken under this Act.*—No suit, prosecution or other legal proceeding shall lie against any person for anything which is in good faith done or purported to be done under this Act.

31. *Rules.*—(1) The State Government may, by notification in the *Mysore Gazette,* make rules for carrying out the purposes of this Act.

(2) In particular and without prejudice to the generality of the foregoing powers such rules may provide or all or any of the following matters, namely :—

(*a*) the allowances of members of the Board under section 4;

(*b*) the manner and form in which contracts shall be entered into under section 12;

(*c*) the functions of the Board under section 13;

(*d*) the other particulars of the programme under section 15;

(*e*) the form in which and the date before which the supplementary programme shall be submitted under section 17;

(*f*) the form in which and the date before which the supplementary budget shall be submitted under section 25 ;

(*g*) the manner in which the annual report shall be prepared and forwarded to the State Government under section 26 ;

(*h*) the manner of maintenance of accounts and preparation of annual statement of accounts under section 28 ;

(*i*) remuneration, allowances and other conditions of service of members of the staff of the Board and the functions of the Secretary and Accounts Officer of the Board ;

(*j*) any other matter which is or may be prescribed under this Act.

32. *Regulations.*—(1) The Board may, with the previous sanction of the State Government, make regulations by notification in the *Mysore Gazette,* consistent with this Act and the rules made thereunder.

(2) In particular and without prejudice to the generality of the foregoing power the Board may make regulations providing for :—

(*a*) the procedure and disposal of its business ;

(*b*) functions and duties of the members of the staff of the Board ;

(*c*) functions of the committees and the procedure to be followed by such committees in the discharge of their functions ;

(*d*) conditions subject to which the Board may discharge or perform duties under sub-section (2) of section 13.

33. *Amendment of Schedule.*—(1) The State Government may, by notification in the *Mysore Gazette,* modify the Schedule to this Act by addition thereto or omission therefrom of any industry.

(2) Every notification under sub-section (1) shall be laid as soon as may be after it is issued before each House of the State Legislature while it is in session, for a total period of one month which may be comprised in one session or in two or more sessions and if before the expiry of that period, either House of the State Legislature makes any modification in the notification or directs that the notification shall not have effect and if the modification or direction

is agreed to by the other House, the notification shall thereafter have effect only in such modified form or be of no effect, as the case may be.

34. *Saving*.—Nothing in this Act shall be deemed to apply to any industry declared to be scheduled industry under the Industries (Development and Regulation) Act, 1951 (Central Act LXV of 1951) or to affect any of the provisions of the said Act.

35. *Amendment of certain Acts*.—(1) At the end of sub-section (1) of section 5 of the Madras State Aid to Industries Act, 1922 (Madras Act V of 1922), the following proviso shall be added, namely :—

"Provided that aid shall not be given under this Act to any industry which is a village industry as defined in the Mysore Khadi and Village Industries Act, 1956, and for which industry assistance is provided for by the All-India Khadi and Village Industries Board.".

(2) At the end of sub-section (1) of section 6 of the Mysore State Aid to Industries Act, 1951 (Mysore Act XX of 1951), the following proviso shall be added, namely :—

"Provided further that aid shall not be given under this Act to any industry which is a village industry as defined in the Mysore Khadi and Village Industries Act, 1956 and for which industry assistance is provided for by the All-India Khadi and Village Industries Board.".

(3) At the end of sub-section (1) of section 6 of the Hyderabad State Aid to (Small Scale and Cottage) Industries Act, 1956 (Hyderabad Act VII of 1956), the following proviso shall be added namely :—

"Provided further that aid shall not be given under this Act to any industry which is a village industry as defined in the Mysore Khadi and Village Industries Act, 1956 and for which industry assistance is provided for by the All-India Khadi and Village Industries Board."

SCHEDULE

[*See* section 2 (v).]

Village Industries

1. Bamboo Industry.
2. Bee-keeping.
3. Blacksmithy.
4. Carpentry.
5. Cottage Leather industry including tanning bark industry.
6. Cottage Oil industry.
7. Cottage Manufacture of Matches.
8. Fibre industry.
9. Gur and Khandasari.
10. Handmade paper.
11. Hand operated and bullock driven chakkis.
12. Hand pounding of rice.
13. Palm Gur.
14. Pottery.
15. Soapmaking with non-edible oils.

THE HYDERABAD AGRICULTURAL DEBTORS RELIEF (MYSORE AMENDMENT) ACT, 1956.

ARRANGEMENT OF SECTIONS

Sections :

1. Short title.
2. Amendment of section 4 of Hyderabad Act XVI of 1956.

MYSORE ACT No. 8 OF 1957

(*First published in the* Mysore Gazette *on the Twenty-eight Day of March* 1957.)

[1][THE HYDERABAD AGRICULTURAL DEBTORS RELIEF (MYSORE AMENDMENT) ACT, 1956.]

(*Received the assent of the Govenor on the Thirty-first Day of March* 1957)

AN ACT TO AMEND THE HYDERABAD AGRICULTURAL DEBTORS RELIEF ACT, 1956, AS IN FORCE IN THE HYDERABAD AREA.

WHEREAS it is expedient to amend the Hyderabad Agricultural Debtors Relief Act, 1956 (Hyderabad Act XVI of 1956) as in force in the Hyderabad Area;

BE it enacted by the Mysore State Legislature in the Seventh Year of the Republic of India as follows:—

1. *Short title.*—This Act may be called the Hyderabad Agricultural Debtors Relief (Mysore Amendment) Act, 1956.

2. *Amendment of section 4 of Hyderabad Act XVI of* 1956.—In sub-section (1) of section 4 of the Hyderabad Agricultural Debtors Relief Act, 1956, as in force in the Hyderabad Area, for the words "within three months from the commencement of this Act", the words "within such time as the Government may by notification in the *Mysore Gazette* fix in this behalf" shall be substituted, and shall always be deemed to have been substituted.

1. Repealed by the Mysore Agricultural Debtors Relief Act, 1966 (29 of 1966), which came into force on 1st April 1969.

THE MYSORE APPROPRIATION (VOTE ON ACCOUNT) ACT, 1957

ARRANGEMENT OF SECTIONS

Sections :

1. Short title.
2. Withdrawal of rupees 40,87,88,500 from and out of the Consolidated Fund of the State for the financial year 1957-58.
3. Appropriation.

MYSORE ACT No. 9 OF 1957

(*First published in the* Mysore Gazette *on the First Day of April* 1957)

THE MYSORE APPROPRIATION (VOTE ON ACCOUNT) ACT, 1957.

(*Received the assent of the Governor on the Thirty-first Day of March* 1957.)

AN ACT TO PROVIDE FOR THE WITHDRAWAL OF CERTAIN SUMS FROM AND OUT OF THE CONSOLIDATED FUND OF THE STATE FOR THE SERVICE OF A PART OF THE FINANCIAL YEAR 1957-58.

WHEREAS it is expedient to provide for the withdrawal of certain sums from and out of the Consolidated Fund of the State for the service of a part of the financial year 1957-58 ;

BE it enacted by the Mysore State Legislature in the Eighth Year of the Republic of India as follows :—

1. *Short title.*—This Act may be called the Mysore Appropriation (Vote on Account) Act, 1957.

2. *Withdrawal of rupees* 40,87,88,500 from and out of the *Consolidated Fund of the State for the financial year* 1957-58.—From and out of the Consolidated Fund of the State, there may be withdrawn sums not exceeding those specified in column 3 of the Schedule amounting in the aggregate to the sum of forty crores, eighty-seven lakhs, eighty-eight thousand and five hundred rupees towards defraying the several charges which will come in course of payment during the financial year 1957-58.

3. *Appropriation.*—The sums authorised to be withdrawn from and out of the Consolidated Fund by this Act shall be appropriated for the services and purposes expressed in the Schedule in relation to the said year.

THE SCHEDULE

(*See* sections 2 and 3).

1	2	3	4	
No. of Vote	Services and Purposes	Sums not exceeding: Voted by the Legislative Assembly	Charged on the Consolidated Fund	Total
	A. EXPENDITURE MET FROM REVENUE	Rs.	Rs.	Rs.
1	4 Taxes on income other than Corporation Tax and Estate duty.	9,000	..	9,000
2	7 Land Revenue	49,50,000	..	49,50,000
3	8 State Excise Duties	10,36,000	..	10,36,000
4	9 Stamps	95,000	..	95,000
5	10 Forest	57,69,000	..	57,69,000
6	11 Registration	4,33,000	..	4,33,000
7	12 Taxes on Vehicles	5,69,000	7,62,000	13,31,000
8	13 Other Taxes and Duties	10,74,000	14 05 000	24,79,000
9	17 Interest on works for which capital accounts ere kept.	..	..	..
10	18 Other Revenu Expenditure financed from Ordinary Revenues.	28,72,000	..	28,72,000
11	22 Interest on debt and other obligations —			
12	23 Appropriation for Reduction or Avoidance of Debt.	..	2,05,17,000	2,05,17,000
13	25 General Administration (Except B andC)	72,29,000	1,90,000	74,19,000
14	Do (B and C)	13,25,000	21,000	13,46,000
15	27 Administration of Justice ..	23,13,000	3,14,000	26,27,000
16	28 Jails and Convict Settlements ..	15,78,000	..	15,78,000
17	29 Police	1,11,88,000	..	1,11,88,000
18	30 Ports nad Pilotage	1,00,000	..	1,00,000
19	36 Scientific Departments	3,43,000	..	3,43,000
20	37 Education	3,60,22,000	..	3,60,22,000
21	38 Medical	88,28,000	..	88,28,000
22	39 Public Health	46,65,000	..	46,65,000
23	40 Agriculture	64, 50,000	..	64,50,000
24	40-A Rural Development	39,39,000	..	39,39,000
25	41 Veterinary	25,59,000	..	25,59,000
26	42 Co-operation	21,93,000	1,500	21,94,500
27	43 Industries and Supplies	5,40,21,000	..	5,40,21,000
28	47 Miscellaneous Departments ..	12,09,000	..	12,09,000
29	50 Civil Works	2,74,79,000	..	2,74,79,000
30	52 Interest on capital outlay on Electricity Schemes.	..	..	..
31	52-A Other Revenue Expenditure connected with Electricity Schemes.	..	..	..
32	54 Famine	8,21,000	..	8,21,000
33	54-A Territorial and Political Pensions ..	90,000	..	90,000
34	54-B Privy purses and Allowances of Indian Rulers.	13,000	..	13,000
35	55 Superannuation Allowances and Pensions	52,41,000	51,000	52,92,000
36	55-A Commutation of Pensions Financed from Ordinary Revenue.	1,57,000	2,000	1,59,000
37	56 Stationery and Printing	17,43,000	..	17,43,000
38	57 Miscellaneous	69,91,000	..	69,91,000
39	63 Extraordinary charges	3,000	..	3,000
40	63-B Community Development Projects, National Extension Service and Local Development Works.	63,15,000	..	63,15,000
	Total A. Expenditure met from Revenue	20,96,22,000	2,32,63,500	23,28,85,500

1	2		3		
No. of Vote		Services and Purposes	Sums not exceeding Voted by the Legislative Assembly	Charged on the Consolidated Fund	Total
			Rs.	Rs.	Rs.
	B.	WORKING EXPENSES.			
41	X	Forest—d. (i) Wood Preservation Plant—Working Expenses and Seigniorage.	1,67,000	..	1,67,000
42	XVII	I.N.E. and D. Works (Commercial Working Expenses.	19,34,000	..	19,34,000
43	XLI	Receipts from Electricity Schemes—Working Expenses	91,67,000	..	91,67,000
44	XLVI-A	Receipts from Road and Water Transport Schemes—Working Expenses.	1,20,46,000	..	1,20,46,000
		Total Working Expenses	2,33,14,000	..	2,33,14,000
	C.	CAPITAL OUTLAY NOT MET FROM REVENUE.			
45	65	Payment of Compensation to Land Holders, etc.	10,00,000	..	10,00,000
46	68	Construction of I.N.E. and D. Works (Commercial).	3,00,33,000	..	3,00,33,000
47	68-A	Construction of I.N.E. and D. Works (Non-Commercial).	26,02,000	..	26,02,000
48	70	Capital Outlay on Improvement of Public Health.	9,81,000	..	9,81,000
49	72	Capital Outlay on Industrial Development.	1,19,96,000	..	1,19,96,000
50	80B	Appropriation to Irrigation and Power Development Fund.	..	..	..
51	81	Capital Account of Civil Works outside the Revenue Account.	98,00,000	..	98,00,000
52	81A	Capital Outlay on Electricity Schemes	4,95,12,000	..	4,95,12,000
53	82	Capital Account of other Works outside the Revenue Account.	16,50,000	..	16,50,000
54	82-B	Capital Outlay on Road and Water Transport Schemes.	29,93,000	..	29,93,000
55	83	Payment of Commuted Value of Pensions	1,72,000	2,000	1,74,000
56	85	Payments to Retrenched personnel ..	10,000	..	10,000
57	85-A	Capital Outlay on State Schemes of Government Trading.	18,20,000	..	18,20,000
57-A	85-B	Appropriation to the Contingency Fund	1,00,00,000	..	1,00,00,000
		Total C. Capital Outlay not met from Revenue	12,25,69,000	2,000	12,25,71,000
	D.	DISBURSEMENT OF ADVANCES AND LOANS.			
58	P.	Loans and Advances by the State Government.	1,69,84,000	..	1,69,84,000
	E.	PUBLIC DEBT—REPAYMENT AND INTER-STATE DEBT SETTLEMENT.			
	N.	Public Debt—(Repayment) ..	..	1,30,34,000	1,30,34,000
	Q.	Inter State Debt Settlement ..			
		Total E. ..	..	1,30,34,000	1,30,34,000
		Grand Total ..	37,24,89,000	3,62,99,500	40,87,88,500

THE MYSORE APPROPRIATION ACT, 1957

ARRANGEMENT OF SECTIONS

Sections :

1. Short title.

2. Issue of Rs. 1,59,08,000 out of the Consolidated Fund of the State.

3. Appropriation.

MYSORE ACT No. 10 OF 1957

(*First published in the* Mysore Gazette *on the First Day of April* 1957)

THE MYSORE APPROPRIATION ACT, 1957

(*Received the assent of the Governor on the Thirty-first Day of March* 1957.)

AN ACT TO AUTHORISE PAYMENT AND APPROPRIATION OF CERTAIN SUMS FROM AND OUT OF THE CONSOLIDATED FUND OF THE STATE FOR THE SERVICE OF THE PERIOD COMMENCING FROM THE FIRST DAY OF NOVEMBER, ONE THOUSAND NINE HUNDRED AND FIFTY-SIX AND ENDING ON THE THIRTY-FIRST DAY OF MARCH, ONE THOUSAND NINE HUNDRED AND FIFTY-SEVEN.

WHEREAS it is expedient to authorise payment and appropriation of certain further sums from and out of the Consolidated Fund of the State for the service of the period commencing from the first day of November, one thousand nine hundred and fifty-six and ending on the thirty-first day of March, one thousand nine hundred and fifty-seven.

BE it enacted by the Mysore State Legislature in the Eighth Year of the Republic of India as follows:—

1. *Short title.*—This Act may be called the Mysore Appropriation Act, 1957.

2. *Issue of Rs.* 1,59,08,000 *out of the Consolidated Fund of the State.*—From and out of the Consolidated Fund of the State, there may be paid and applied further sums not exceeding those specified in column 3 of the Schedule amounting in the aggregate to the sum of one crore fifty-nine lakhs and eight thousand rupees towards defraying the several charges which will come in course of payment during the period commencing from the first day of November, one thousand nine hundred and fifty-six and ending on the thirty-first day of March, one thousand nine hundred and fifty-seven in respect of the services specified in column 2 of the Schedule.

3. *Appropriation.*—The sums authorised to be paid and applied from and out of the Consolidated Fund of the State by this Act shall be appropriated for the services and purposes expressed in the Schedule in relation to the period commencing from the first day of November, one thousand nine hundred and fifty-six and ending on the thirty-first day of March, one thousand nine hundred and fifty-seven.

THE SCHEDULE

[*See* sections 2 and 3]

1		2	3		
			Sums not exceeding		
No. of Vote		Services and purposes	Voted by the Legislative Assembly	Charged on the Consolidated Fund	Total
		A. EXPENDITURE MET FROM REVENUE	Rs.	Rs.	Rs.
13	25	General Administration (except B and C).	..	31,400	31,400
14	25	General Administration (B. Parliament and State Legislature and C Elections).	6,00,000	..	6,00,000
15	27	Administration of Justice	..	40,000	40,000
24	40A	Rural Development	11,00,000	..	11,00,000
27	43	Industries and Supplies	37,95,800	16,000	38,11,800
38	57	Miscellaneous	1,44,800	..	1,44,800
		Total Expenditure met from Revenue.	56,40,600	87,400	57,28,000
		B. WORKING EXPENSES			
		XLVI-A. Receipts from Road and Water Transport Schemes—Working Expenses.	57,30,000	..	57,30,000
		C. CAPITAL OUTLAY NOT MET FROM REVENUE.			
45	65	Payment of Compensation to Land holders, etc., on the abolition of Zamindari System.	1,00,000	..	1,00,000
48	70	Capital outlay on improvement of Public Health.	5,50,000	..	5,50,000
49	72	Capital outlay on Industrial Development.	20,00,000	..	20,00,000
54	82-B.	Capital outlay on Road and Water Transport Schemes.	8,00,000	..	8,00,000
		Total Capital outlay not met from Revenue.	34,50,000	..	34,50,000
		DISBURSEMENT OF ADVANCES AND LOANS.			
58	P.	Loans and Advances by the State Government.	10,00,000	..	10,00,000
		Grand Total ..	1,58,20,600	87,400	1,59,08,000

THE MYSORE CONTINGENCY FUND ACT, 1957

ARRANGEMENT OF SECTIONS

Sections :

1. Short title.
2. Establishment of a Contingency Fund.
3. Custody of the Contingency Fund and withdrawal therefrom.
4. Power to make rules.

MYSORE ACT No. 11 OF 1957

(*First published in the* Mysore Gazette *on the First Day of April* 1957)

THE MYSORE CONTINGENCY FUND ACT, 1957

(*Amended by Act 3 of* 1958, *15 of* 1961 *and 20 of* 1965)

(*Received the assent of the Governor on the Thirty-first Day of March* 1957.)

AN ACT TO PROVIDE FOR THE ESTABLISHMENT OF A CONTINGENCY FUND FOR THE STATE OF MYSORE.

WHEREAS clause (2) of article 267 of the Constitution of India provides that the Legislature of a State may by law establish a Contingency Fund in the nature of an imprest;

AND WHEREAS it is expedient to establish such a Contingency Fund for the State of Mysore.

BE it enacted by the Mysore State Legislature in the Eighth Year of the Republic of India as follows:—

1. *Short title.*—This Act may be called the Mysore Contingency Fund Act, 1957.

2. *Establishment of a Contingency Fund.*—There shall be established for the State of Mysore a Contingency Fund in the nature of an imprest entitled the Contingency Fund of the State of Mysore, into which shall be paid from and out of the Consolidated Fund of the State a sum of [1][four crores of rupees].

3. *Custody of the Contingency Fund and withdrawals therefrom.*—The Contingency Fund of the State of Mysore shall be held on behalf of the Governor by the Secretary to the Government of Mysore in the Department of Finance, and no advances shall be made out of such Fund except for the purposes of meeting unforeseen expenditure pending authorisation of such expenditure by the State Legislature under appropriation made by law.

4. *Power to make rules.*—For the purpose of carrying out the objects of this Act, the State Government may make rules regulating all matters connected with or ancillary to the custody of, the payment of moneys into and the withdrawal of moneys from, the Contingency Fund of the State of Mysore.

---

1. Substituted by Act 20 of 1965.

THE MYSORE EXISTING LAWS (CONSTRUCTION OF REFERENCES TO VALUES) ACT, 1957.

ARRANGEMENT OF SECTIONS

Sections :

1. Short title and commencement.
2. Interpretation.
3. Construction of references to certain values in existing laws.

MYSORE ACT No. 12 OF 1957

(*First published in the* Mysore Gazette *on the First Day of April* 1957.)

THE MYSORE EXISTING LAWS (CONSTRUCTION OF REFERENCES TO VALUES) ACT, 1957.

(*Received the assent of the Governor on the Thirty-first Day of March* 1957.)

AN ACT TO PROVIDE FOR THE CONSTRUCTION OF REFERECES IN EXISTING LAWS TO VALUES EXPRESSED IN ANNAS, PICE AND PIES, IN RELATION TO NEW COINS (NAYE PAISE).

WHEREAS it is expedient to provide for the construction of references in existing laws to values expressed in annas, pice and pies, in relation to new coins (Naye Paise) ;

BE it enacted by the Mysore State Legislature in the Eighth Year of the Republic of India as follows :—

1. *Short title and commencement.*—(1) This Act may be called the Mysore Existing Laws (Construction of References to Values) Act, 1957.

(2) It shall come into force on the first day of April 1957.

2. *Interpretation.*—In this Act, "existing law" means any Act, Ordinance or regulation having the force of law in the whole or any part of the State of Mysore relating to any matter with respect to which the Mysore State Legislature has power to make laws or any notification, rule, order, bye-law, scheme or other instrument issued or made thereunder, other than any enactment, notification, rule or order to which the provisions of sub-section (3) of section 14 of the Indian Coinage Act, 1906 (Central Act III of 1906), are applicable.

3. *Construction of references to certain values in existing laws.*—In every existing law, all references to any value expressed in annas(pice and pies, shall be construed as references to that value expressed in new coins referred to in sub-section (1) of section 14 of the Indian Coinage Act 1906 (Central Act III of 1906), converted thereto at the rate specified in sub-section (2) of section 14 of the said Act.

THE MYSORE SALES OF MOTOR SPIRIT TAXATION ACT, 1957.

ARRANGEMENT OF SECTIONS

Sections

1. Short title, extent and commencement.
2. Definitions.
3. Payment of tax.
4. Registration of Dealers.
5. Collection of tax by dealers.
6. Obligation of dealers to keep books of account and submit returns.
7. Receipt for payment of tax to be furnished along with return.
8. Determination of Tax by the Commercial Tax Officer in certain cases and recovery thereof.
9. Powers of entry and inspection.
10. Penalties.
11. Motor Spirit liable to confiscation in certain cases.
12. Confiscation how ordered.
13. Issue of warrants for arrest.
14. Powers of entry and search without warrant.
15. Offences to be reported, etc.
16. Power of investigation.
17. Offences to be bailable.
18. Procedure on seizure.
19. Power to compound offences.
20. Cognizance of offences.
21. Bar of certain proceedings.
22. Limitation for certain suits and prosecutions.
23. Appeal.
24. Appeal to the Sales Tax Appellate Tribunal.
25. Revision.
26. Appeal to the High Court.
27. Power to make rules.
28. Repeal and savings.
29. Power to remove difficulties.

MYSORE ACT No. 20 OF 1957

(*First published in the* Mysore Gazette *on the Twenty-fifth day of July* 1957).

THE MYSORE SALES OF MOTOR SPIRIT TAXATION ACT, 1957.

(*Received the assent of the Governor on the Nineteenth day of July* 1957).

(As amended by Act 2 of 1960 and Act 19 of 1965)

An Act to consolidate and amend the law providing for the levy of a tax on sale of motor spirit in the State of Mysore.

WHEREAS it is expedient to consolidate and amend the law providing for the levy of a tax on sales of motor spirit in the State of Mysore ;

BE it enacted by the Mysore State Legislature in the Eighth Year of the Republic of India as follows :—

1. *Short title, extent and commencement.*—(1) This Act may be called the Mysore Sales of Motor Spirit Taxation Act, 1957.

(2) It extends to the whole of the State of Mysore.

(3) This Section shall come into force at once, and the rest of *this Act shall come into force on such date as the State Government may, by notification in the Official Gazette, appoint.

2. *Definitions.*—(1) In this Act, unless the context otherwise requires,—

(*a*) "dealer" means any person who carries on the business of selling, supply or distributing motor spirit, directly or otherwise, whether for cash or deferred payment or for other valuable consideration ;

(*b*) "motor spirit" means any substance which by itself or in admixture with other substances is ordinarily used directly or indirectly to provide reasonably efficient fuel for automotive or stationary internal combustion engines, and includes petrol, diesel oil and other internal combustion oils, but does not include kerosene, furnace oil, coal or charcoal ;

*This Act has come into force on the 1st October 1957.

(*c*) "petrol" means dangerous petroleum as defined in the Petroleum Act, 1934 (Central Act XXX of 1934), and includes a mixture of power alcohol, as defined in the Indian Power Alcohol Act, 1948 (Central Act XXII of 1948), and petrol;

(*d*) "prescribed" means prescribed by rules made under this Act;

(*e*) "sale" with all its grammatical variations and cognate expressions means every transfer of property in motor spirit by one person to another in the course of trade or business for cash or deferred payment or other valuable consideration;

Explanation.—A sale of motor spirit by a co-operative society, or a club, a firm or any association to one of its members for consumption is a sale within the meaning of clause (*e*);

(*f*) "year" means the financial year.

(2) The Mysore General Clauses Act, 1899 (Mysore Act No. III of 1899), shall apply for the interpretation of this Act as it applies for the interpretation of a Mysore Act.

3. *Payment of tax.*—(1) Subject to the provisions of this Act, there shall be levied on every first sale of motor spirit effected in the State of Mysore, a tax—

[1][in the case of petrol—at the rate of nine naye paise per litre, and]

in the case of motor spirit other than petrol—at the rate of [2][eight paise per litre ;]

and such tax shall be payable by the dealer effecting such sale :

Provided that the burden of proving that a transaction is not liable to taxation under this section shall be on the dealer.

(2) No tax shall be levied under this Act on the sale of any motor spirit in respect of which such tax has already been paid.

4. *Registration of dealers.*—(1) No person shall carry on business in motor spirit as a dealer at any place in the State of Mysore unless he has been registered as such under this Act.

---

1. Substituted by Mysore Act 11 of 1960.

2. Substituted by Mysore Act 19 of 1965 and operative from 1st January 1966 (*vide* Notification No. FD 401 CSL 65, dated 10th December 1965).

(2) No dealer shall use or transfer for consumption any motor spirit stocked by him without its being included in his account and in the next return of retail sales submitted by him under section 6 (b).

(3) Application for registration as a dealer under this Act shall be made in such form, to such authority as may be prescribed, within such period, and accompanied by such fee not exceeding six rupees as may be prescribed.

(4) Registration may be made subject to such conditions, if any, as may be prescribed including the furnishing of such security as the registering authority may consider necessary to ensure the due payment of the tax which may from time to time be payable by the dealer.

(5) No person including a company or firm registered as dealer who is liable to pay tax under this Act, shall carry on the business of Public Transport requiring the use of motor spirit.

(6) Any registration under sub-section (1) may be suspended or cancelled by such authority, for such reasons, and in such manner as may be prescribed.

(7) Every dealer shall renew his registration every year on paying a fee prescribed for registration.

5. *Collection of tax by dealers.*—(1) No person other than a registered dealer liable to the payment of tax under this Act shall collect any amount by way of tax; nor shall such registered dealer make any such collection except in accordance with such conditions and restrictions as may be prescribed.

(2) If any person collects any amount by way of the tax in contravention of the provisions of sub-section (1) or if any registered dealer collects any amount by way of the tax in excess of the amount payable by him, the amounts so collected shall, without prejudice to any prosecution that may be instituted against such person or dealer for any offence under this Act, stand forfeited to the State Government, and such person or dealer, as the case may be, shall, within the prescribed period, pay such amount into a Government treasury and in default of such payment, the amount shall be recovered as an arrear of land revenue.

6. *Obligation of dealers to keep books of account and submit returns.*—Every dealer in motor spirit shall, in respect of each place where he carries on business—

(*a*) keep books of account in the prescribed form; and

(*b*) submit every month to the Commercial Tax Officer and

to such other officers as may be prescribed a return in the prescribed form and before the prescribed date, showing—

(i) the quantity of motor spirit received by him during the preceding month ;

(ii) the quantity sold by him during such month ; and

(iii) such other particulars as may be prescribed.

7. *Receipt for payment of tax to be furnished along with return.*—Along with the return referred to in clause (*b*) of section 6, every dealer liable to pay tax under this Act, shall furnish a receipt from a Government treasury for the amount of the tax due in respect of the motor spirit sold by him during the preceding month, according to the return.

8. *Determination of tax by the Commercial Tax Officer in certain cases and recovery thereof.*—(1) If no return is submitted by a dealer under clause (*b*) of section 6 in respect of any month before the date prescribed in that behalf, or if the return is submitted without a receipt for the full amount of the tax due as required by section 7, or if the return submitted appears to the Commercial Tax Officer to be incorrect or incomplete, the Commercial Tax Officer shall, after making such inquiry as he considers necessary, determine the amount of the tax, if any, due from such dealer in respect of such month and the amount so determined less the sum, if any, already paid by him shall be paid by the dealer into Government treasury within fourteen days after remand is made therefor :

Provided that before taking action under this sub-section, the dealer shall be given a reasonable opportunity of proving the correctness and completeness of his return.

(2) In default of payment within the period aforesaid the amount of tax due shall be recovered from the person from whom the tax is due as if it were an arrear of land revenue.

9. *Powers of entry and inspection.*—(1) All accounts and vouchers relating to stocks, purchases, sales and deliveries of motor spirit kept by dealers and the stocks of motor spirit with them shall be open to inspection by such officers as the State Government may authorise in that behalf.

(2) Any such officer shall have power to enter and search any building, vessel, vehicle or place where any dealer carries on business or keeps any stock of motor spirit.

10. *Penalties.*—Any person who—

(*a*) carries on business in motor spirit as dealer without getting himself registered as required by sub-section (1) of section 4 or when his registration is not in force, or

(*b*) collects any amount by way of tax under this Act, in contravention of sub-section (1) of section 5 or fails to pay the amounts specified in sub-section (2) of section 5, within the prescribed time, or

(*c*) fails to keep books of account as required by clause (*a*) of section 6 or

(*d*) fails to submit any return as required by clause (*b*) of section 6 on or before the prescribed date, or submits an incorrect or incomplete return, or fails to submit a receipt for the full amount of the tax due as required by section 7, or

(*e*) fails to pay within the time allowed, any tax demanded from him under sub-section (1) of section 8, or

(*f*) fraudulently evades the payment of any tax due under this Act, or

(*g*) acts in contravention of any of the provisions of this Act,

shall, on conviction by a Magistrate of the first class, be liable to a fine which may extend to one thousand rupees and in the case of a conviction under clause (*e*) or (*f*), the Magistrate shall specify in his judgment the amount of the tax which the person convicted has failed or evaded to pay and the amount so specified shall be recoverable as if it were a fine.

11. *Motor spirit liable to confiscation in certain cases.*—The motor spirit in respect of which an offence against this Act is committed and any receptacle in whcih such spirit is contained shall be liable to confiscation.

12. *Confiscation how ordered.*—(1) When in any case tried by a Magistrate, the Magistrate decides that anything is liable to confiscation under section 11, he may, after hearing the person, if any claiming any right thereto and the evidence, if any, which he produces in support of his claim, order confiscation or may give the owner an option to pay such fine as the Magistrate deems fit in lieu of confiscation.

(2) When an offence against this Act has been committed but the offender is not known, or cannot be found, or when anything liable to confiscation under this Act and not in the possession of any

person cannot be satisfactorily accounted for, the case shall be inquired into and determined by the prescribed officer who may order such confiscation :

Provided that no such order shall be made until the expiration of one month from the date of seizure of the things intended to be confiscated or without hearing the persons, if any, claiming any right thereto, and the evidence, if any, which they produce in support of their claims.

13. *Issue of warrants for arrest.*—(1) Any officer of the State Government specially empowered by it in this behalf may issue a warrant for the arrest of any person whom he has reason to believe to have committed an offence against this Act.

(2) All warrants issued under this section shall be executed in accordance with the provisions of the Code of Criminal Procedure 1898 (Central Act V of 1898), by a police officer, or if the officer issuing the warrant deems fit, any other person.

14. *Power of entry and search without warrant.*—(1) Any officer of the State Government specially empowered by it in this behalf may—

(*a*) enter and search any building, vessel, vehicle or place in which he has reason to believe that any motor spirit liable to confiscation under this Act is kept or concealed;

(*b*) seize any motor spirit and any receptacle which he has reason to believe to be liable to confiscation under this Act ; and

(*c*) detain, search and arrest any person whom he has reason to believe to be guilty of any offence against this Act.

(2) The provisions of section 61 of Code of Criminal Procedure, 1898 (Central Act V of 1898), shall apply to all arrests without warrant made under sub-section (1).

15. *Offences to be reported, etc.*—Every officer employed by the State Government or by any local body shall be bound to give immediate information at the nearest police station, or to the nearest officer of Commercial Taxes Department, of all breaches of any of the provisions of this Act which may come to his knowledge ; and all such officers shall be bound to take all reasonable measures in their power to prevent the commission of any such breaches which they may know or have reason to believe are about or likely to be committed.

16. *Power of investigation.*—(1) Every Officer of the Commercial Taxes, or Police Departments not below such ranks as may be prescribed, shall, within the area for which he is appointed, have power to investigate all offences against this Act.

(2) Every such officer shall, in the conduct of such investigation, exercise the powers conferred by the Code of Criminal Procedure, 1898 (Central Act V of 1898), upon an officer in charge of a police station for the investigation of a cognizable offence :

Provided that if such officer is of opinion that there is not sufficient evidence or reasonable ground of suspicion to justify the forwarding of an accused to a Magistrate, or that the person arrested may be discharged with a warning such officer shall release him on his executing a bond, with or without sureties, to appear if and when so required before a Magistrate and shall make a full report of the case to the Commercial Tax Officer.

17. *Offences to be bailable.*—(1) All offences against this Act shall be bailable.

(2) Any officer empowered under section 16 shall have power to grant bail in accordance with the provisions of the Code of Criminal Procedure, 1898 (Central Act V of 1898), to any person arrested without warrant for an offence against this Act.

18. *Procedure on seizure.*—When anything has been seized by an officer exercising powers under section 16, such officer, after such inquiry as he considers necessary—

(*a*) if it appears that such thing is required as evidence in the case of any person arrested, shall forward the thing to the Magistrate to whom such person is forwarded or for his appearance before whom bail has been taken ;

(*b*) if it appears that such thing is liable to confiscation but is not required as evidence as aforesaid, shall send the thing with a report of the particulars of the seizure to the prescribed authoriy ; and

(*c*) if no offence appears to have been committed, shall return the thing to the person from whose possession it was taken and shall report to the prescribed authority accordingly.

19. *Power to compound offences.*—(1) The prescribed authority may accept from any person who has committed or is reasonably suspected of having committed an offence against this Act, by way of composition of such offence—

(*a*) where the offence consists of a sale of motor spirit in contravention of this Act or of the evasion of any tax

payable under this Act, in addition to the tax payable by him under section 3, a sum of money not exceeding five hundred rupees or double the amount of the tax payable, whichever is greater ; and

(*b*) in other cases, a sum of money not exceeding five hundred rupees.

(2) On the payment of such sum of money and the tax, if any, payable under section 3, to the prescribed authority, the accused person shall be discharged, the property seized, if any, shall be released and no further proceedings shall be taken against such person or property in respect of such offence.

20. *Cognizance of offences.*—(1) No Magistrate shall take cognizance of any offence against this Act—

(i) except upon the complaint or report of the Commercial Tax Officer or other prescribed authority ; or

(ii) except upon his own knowledge or suspicion.

(2) Except with the sanction of the State Government, no Magistrate shall take cognizance of any offence against this Act, unless the prosecution is instituted within six months from the date on which the offence is alleged to have been committed :

Provided that nothing contained in this sub-section shall apply to any case governed by section 22.

21. *Bar of certain proceedings.*—(1) No suit, prosecution or other proceedings shall lie against any officer or servant of the State Government, for any act done or purporting to be done under this Act, without the previous sanction of the State Government.

(2) No officer or servant of the State Government shall be liable in respect of any such act in any civil or criminal proceeding, if the act was done in good faith in the course of the execution of duties or he discharge of functions imposed by or under this Act.

22. *Limitation for certain suits and prosecutions.*—No suit shall be instituted against the State Government and no suit prosecution or other proceeding shall be instituted against any officer or servant of the State Government in respect of any act done or purporting to be done under this Act, unless the suit, prosecution or other proceeding is instituted within six months from the date of the act complained of.

23. *Appeal.*—(1) Any person aggrieved by any order passed under this Act, not being an order passed by any Court or Magistrate, may appeal—

(*a*) in case such order is passed by a Commercial Tax Officer to the Deputy Commissioner of Commercial Taxes and

(*b*) in any other case, to the Commercial Tax Officer.

(2) The appellate authority may, after giving the appellant an opportunity of being heard, pass such orders on the appeal as such authority thinks fit.

(3) Every order passed in appeal under this section shall, subject to the provisions of sections 24 to 26, be final.

24. *Appeal to the Sales Tax Appellate Tribunal.*—(1) Any person aggrieved by an appellate order under section 23, may within such time as may be prescribed, appeal to the Appellate Tribunal appointed under section 4 of the Mysore Sales Tax Act, 1957.

(2) The Appellate Tribunal may, after giving an opportunity to the parties of being heard, pass such orders on the appeal as it thinks fit.

25. *Revision.*—The Commissioner of Commercial Taxes may, *suo motu* call for and examine the record of any order passed or any proceedings recorded under the provisions of this Act by any officer or person subordinate to him, for the purpose of satisfying himself as to the legality or propriety of such order, or as to the regularity of such proceedings and may pass such order in reference thereto as he thinks fit.

26. *Appeal to the High Court.*—(1) Any person aggrieved by an order of the Commissioner of Commercial Taxes under section 25 may, within such time as may be prescribed, appeal to the High Court.

(2) The High Court may, after giving an opportunity to the parties of being heard, pass such orders on the appeal as it thinks fit.

27. *Power to make rules.*—(1) The State Government may, subject to the condition of previous publication, by notification in the Official Gazette, make rules to carry out the purposes of this Act.

(2) In particular and without prejudice to the generality of the foregoing power, such rules may provide for—

(*a*) all matters expressly required or allowed by this Act to be prescribed;

(*b*) the regulation of the sale of motor spirit for the purpose of enforcing the provisions of this Act;

(*c*) the duties and powers of inspecting and other officers appointed or authorised to exercise any powers under this Act, and the procedure to be followed by such officers;

(*d*) the form in which and the time within which appeals under section 23 may be preferred;

(*e*) the levy of tax under this Act on any sale which has escaped the levy and the period within which such levy may be made not exceeding five years;

(*f*) the rectification of mistakes apparent from the record of any proceedings relating to the levy of tax, appeal or revision and the period within which such rectification may be made; and

(*g*) any other matter for which there is no provision or no sufficient provision in this Act and for which provision is, in the opinion of the State Government, necessary for giving effect to the purposes of this Act.

(3) In making a rule under sub-section (1) or sub-section (2) the State Government may provide that a breach thereof shall be punishable with fine which may extend to one thousand rupees and where the breach is a continuing one, with further fine which may extend to fifty rupees for every day after the first during which the breach continues.

(4) All rules made under this Act shall be laid, as soon as may be, after they are made, before the State Legislative Assembly while it is in session for a total period of one month which may be comprised in one session or in two or more sessions and if, before the expiry of the said period, the State Legislative Assembly makes any modification in the rules or directs that any rule shall not have effect, the rules shall thereafter have effect only in such modified form or be of no effect, as the case may be.

28. *Repeal and Savings.*—The Madras Sales of Motor Spirit Taxation Act, 1939 (Madras Act VI of 1939), as in force in the Madras Area, the Mysore Motor Spirit (Taxation on Sales) Act, 1949 (Mysore Act XLIX of 1949), as in force in the Mysore Area, the Hyderabad Sales of Motor Spirit Taxation Regulation, 1358 F. (Hyderabad Act XXIV of 1358 F.), as in force in the Hyderabad Area, the Bombay Sales of Motor Spirit Taxation Act, 1946 (Bombay

Act VI of 1946), as in force in the Bombay Area and the Coorg Sales of Motor Spirit Taxation Act, 1940 (Coorg Act IX of 1940), are hereby repealed :

Provided that such repeal shall not affect—

(*a*) the previous operation of the said enactments or anything duly done or suffered thereunder ; or

(*b*) any right, privilege, obligation or liability acquired, accrued or incurred under the said enactments ; or

(*c*) any penalty, forfeiture or punishment incurred in respect of any offence committed against the said enactments ; or

(*d*) any investigation, legal proceeding (including assessment proceeding) or remedy in respect of any such right, privilege, obligation, liability, forfeiture or punishment aforesaid and any such investigation, legal proceeding or remedy may be instituted, continued or enforced and any such penalty, forefeiture or punishment may be imposed as if this Act had not been passed.

29. *Power to remove difficulties.*—(1) If any difficulty arises in giving effect to the provisions of this Act in consequence of the transition to the said provisions from the provisions of the Acts in force immediately before the commencement of this Act, the State Government may, by notification in the Official Gazette, make such provisions as appear to it to be necessary or expedient for removing the difficulty.

(2) If any difficulty arises in giving effect to the provisions of this Act (otherwise than in relation to the transition from the provisions of the Acts in force before the commencement of this Act), the State Government may, by notification, make such provisions, not inconsistent with the purposes of this Act, as appear to it to be necessary or expedient for removing the difficulty.

THE MYSORE APPROPRIATION (No. 2) ACT, 1957

ARRANGEMENT OF SECTIONS

Sections

1. Short title.
2. Issue of Rs. 126,65,03,200 out of the Consolidated Fund of the State for the Year 1957-58.
3. Appropriation.

MYSORE ACT No. 21 OF 1957

(*First published in the* Mysore Gazette *on the First Day of August* 1957).

THE MYSORE APPROPRIATION (No. 2) ACT, 1957

(Received the asset of the Governor on the first Day of August 1957).

AN ACT TO AUTHORISE PAYMENT AND APPROPRIATION OF CERTAIN SUMS FROM AND OUT OF THE CONSOLIDATED FUND OF THE STATE FOR THE SERVICE OF THE YEAR ENDING ON THE THIRTY FIRST DAY OF MARCH, ONE THOUSAND NINE HUNDRED AND FIFTY-EIGHT.

WHEREAS it is expedient to authorise payment and appropriation of certain sums from and out of the Consolidated Fund of the State for the service of the year ending on the thirty-first day of March, one thousand nine hundred and fifty eight;

BE it enacted by the Mysore State Legislature in the Eighth Year of the Republic of India as follows:—

1. *Short title.*—This Act may be called the Mysore Appropriation (No. 2) Act, 1957.

2. *Issue of Rs.* 126,65,03,200 *out of the Consalidated Fund of the State for the year* 1957-58.—From and out of the Consolidated Fund of the State, there may be paid and applied sums not exceeding those specified in column 3 of the Schedule amounting in the aggregate [inclusive of the sums specified in column 3 of the schedule to the Mysore Appropriation (Vote on Account) Act, 1957 (Mysore Act 9 of 1957)] to the sum of one hundred and twenty-six crores, sixty-five lakhs, three thousand and two hundred rupees towards defraying the several charges which will come in course of payment during the year ending on the thirty-first day of March, one thousand nine hundred and fifty-eight, in respect of the services specified in column 2 of the Schedule.

3. *Appropriation.*—The sums authorised to be paid and applied from and out of the Consolidated Fund of the State by this Act shall be appropriated for the services and purposes expressed in the Schedule in relation to the year ending on the thirty-first day of March, one thousand nine hundred and fifty-eight.

THE SCHEDULE.

(*See* sections 2 and 3).

1	2		3		
No. of Demand	Services and Purposes		Sums not exceeding		
			Voted by the Legislative Assembly	Charged on the Consolidated Fund	Total
	A. EXPENDITURE MET FROM REVENUE.		Rs.	Rs.	Rs.
1	4	Taxes on Income other than Corporation Tax and Estate Duty.	27,000	..	27,000
2	7	Land Revenue	1,31,36,000	..	1,31,36,000
3	8	State Excise Duties	30,97,000	..	30,97,000
4	9	Stamps	2,35,000	..	2,35,000
5	10	Forest	1,49,74,000	..	1,49,74,000
6	11	Registration	13,57,000	..	13,57,000
7	12	Taxes on Vehicles	17,83,500	20,87,500	38,71,000
8	13	Other Taxes and Duties	65,06,400	12,44,600	77,51,000
9	17	Interest on works for which capital accounts are kept.	..	30,68,000	30,68,000
10	18	Irrigation —Other Revenue Expenditure financed from Ordinary Revenue.	71,13,000	..	71,13,000
11	22	Interest on Debt and other obligations	..	5,05,37,000	5,05,37,000
12	23	Appropriation for reduction or avoidance of Debt.			
13	25	General Administration (Except B and C).	2,20,52,900	7,65,900	2,28,18,800
14	26	General Administration (B and C) ..	37,88,300	63,200	38,51,500
15	27	Administration of Justice ..	69,39,100	9,41,000	78,80,100
16	28	Jails and Convict Settlements ..	37,35,000	..	37,35,000
17	29	Police	3,26,64,600	..	3,26,64,600
18	30	Ports and Pilotage	2,03,000	..	2,03,000
19	36	Scientific Departments	10,66,000	..	10,66,000
20	37	Education	10,55,11,900	..	10,55,11,900
21	38	Medical	2,44,86,900	..	2,44,86,900
22	39	Public Health	1,33,73,900	..	1,33,73,900
23	40	Agriculture	2,05,23,900	30,200	2,05,54,100
24	40A	Rural Development	1,26,72,000	..	1,26,72,000
25	41	Veterinary	70,82,300	..	70,82,300
26	42	Co-operation	64,59,200	1,500	64,60,700
27	43	Industries and Supplies	16,06 76 500	55,30,000	16,62,06,500
28	47	Miscellaneous Departments ..	53,80,700	..	53,80,700
29	50	Civil Works	8,46,62,600	..	8,46,62,600
30	52	Interest on Capital outlay on Electricity Schemes.	..	1,73,54,000	1,73,54,000
32	54	Famine	28,08,000	..	28,08,000
33	54A	Territorial and Pilitical Pensions ..	2,70,000	..	2,70,000
34	54B	Provy Purses and Allowances of Indian Rulers.	38,000	..	38,000
35	55	Superannuation Allowances and Pensions	1,57,70,000	1,52,000	1,59,22,000
36	55A	Commutation of Pensions financed from ordinary Revenues.	4,70,000	6,000	4,76,000
37	56	Stationery and Printing	52,06,000	..	52,06,000
38	57	Miscellaneous	1,93,00,100	..	1,93,00,100
39	63	Extraordinary Charges	10,000	..	10,000
40	63B	Community Development Projects, National Extension Service and Local Development Works.	1,89,81,000	..	1,89,81,000
	Total A. Expenditure met from Revenue		62,23,61,800	8,17,80,900	70,41,42,700

1	2		3		
No.			Sums not exceeding		
Demand		Services and purposes	Legislative Assembly	changed on the Consolidated Fund	Total
			Rs.	Rs.	Rs.
		Total Brought Forward ..	69·27,35·500	8,38,80,900	77,66,16,400
		B. WORKING EXPENSES.			
41	X	Forest—d (i) Wood Preservation Plant—Working Expenses and Seigniorage.	5,02,000	..	5,02,000
42	XVII	I.N.E. and D. Works (Commercial) Working Expenses.	62,34,000	..	62,34,000
43	XLI	Receipts from Electricity Schemes—Working Expenses.	2,72,99,700	..	2,72,99,700
44	XLVI-A	Receipts from Road and Water Transport Schemes—Working Expenses.	3,63,38,000	21,00,000	3,84,38,000
		Total B. Working Expenses ..	7,03,73,700	21,00,000	7,24,73,700
		Total Carried Over ..	69,27,35,500	8,38,80,900	77,66,16,400
		C. CAPITAL OUTLAY NOT MET ROM REVENUE.			
45	65	Payment of Compensation to Land Holders, etc.	20,00,000	..	20,00,000
46	68	Construction of I.N.E. and D Works (Commercial).	7,69,05,700	..	7,69,05,700
47	68A	Construction of I.N.E and D Works (Non-Commercial).	90,24,000	..	90,24,000
48	70	Capital Outlay on Improvement of Public Health.	79,41,000	..	79,41,000
49	72	Capital Outlay on Industrial Development	4,92,40,500	..	4,92,40,500
50	80B	Appropriation to Irrigation and Power Development Fund.	40,00,000	..	40,00,000
52	81	Capital Account of Civil Works outside the Revenue Account.	3,32,80,300	..	3,32,80,300
52	81A	Capital Outlay on Electricity Schemes	14,35,35,000	..	14,35,35,000
53	82	Capital Account of other State Works outside the Revenue Account.	52,08,000	..	52,08,000
54	82B	Capital Outlay on Road Water and Transport Schemes.	59,85,000	..	59,85,000
55	83	Payment of Commuted Value of Pensions	5,15,000	6,000	5,21,000
56	85	Payments to Retrenched Personnel ..	20,000	..	20,000
57	85A	Capital Outlay on State Schemes of Government Trading.	54,59,300	..	54,59,300
67A	85B	Appropriation to the Contingency Fund	1,00,00,000	..	1,00,00,000
		Total C. Capital Outlay not met from Revenue.	35,31,13,800	6,000	35,31,19,800
		D. DISBURSEMENT OF ADVANCES AND LOANS.			
58	P.	Loans and Advances by the State Government.	5,07,00,000	..	5,07,00,000
		E. PUBLIC DEBT—REPAYMENT AND INTER-STATE DEBT SETTLEMENT.			
	N.	Public Debt—(Repayment) ..	—	..	8,60,67,000	8,60,67,000
	Q.	Inter-State Debt Settlement ..	—			
		Total E. ..		..	8,60,67,000	8,60,67,000
		Grand Total ..	1,09,65,49,300	16,99,53,900	1,26,65,03,200

THE MYSORE AGRICULTURAL INCOME-TAX ACT, 1957

ARRANGEMENTS OF SECTIONS

CHAPTER I

PRELIMINARY

Sections.

1 Short title, extent and commencement.
2 Definitions.

CHAPTER II

CHARGE OF AGRICULTURAL INCOME-TAX

3 Charge of agricultural income-tax.
4 Application of the Act.
5 Computation of agricultural income.
6 Assessment of income derived from lands partly within the State and partly without.
7 Method of accounting.
8 Assessment of agricultural income in regard to tea.
9 Assessment of a Hindu undivided Family.
10 Liability of Court of Wards, Administrator-General, etc.
11 Income from settlement, disposition, etc.
12 Exemption from assessment of income-tax.
13 Exemption of portion of earned agricultural income.
14 Non-residents.
15 Carrying forward of loss.
16 Certificate in respect of payment of tax by companies.

CHAPTER III

INCOME TAX AUTHORITIES

17 Income tax Authorities.

CHAPTER IV

RETURN OF INCOME, ASSESSMENT, ETC.

18 Return of income.
19 Assessment of income.
20 Power to make provisional assessment in advance of regular assessment
21 Cancellation of assessment in certain cases.
22 Penalty for concealment of income.
23 Power to assess individual members of certain associations.
24 Tax of deceased person payable by representative.
25 Effect of transfer of land.

Sections.

26 Assessment in case of discontinued company, firm or association.
27 Liability in case of discontinued firm or association.
28 Change in constitution of a firm and succession to business.
29 Procedure for registration of firms.
30 Assessment after partition of a Hindu undivided family.
31 Notice of demand.
32 Appeal against assessment.
33 Appeal against order of refusal to refund.
34 Appeals to the Appellate Tribunal.
35 Revision by Commissioner of orders prejudicial to revenue.
36 Income escaping assessment.
37 Rectification of mistake.
38 Power to take evidence on oath, etc.
39 Power to call for information.
40 Assessee not to recover rent in excess of that mentioned in rent-roll, etc.

CHAPTER V

Recovery of Tax and Penalties

41 Tax when payable.
42 Mode and time of recovery.
43 Right, title and interest in property sold for arrears of tax in certain cases
44 Recovery of penalties.

CHAPTER VI

Refunds

45 Refunds.
45A Power to withohld refund in certain cases.
46 Refunds admissible under the Rules.
47 Power to set off amount of refund against tax remaining payable.
48 Power of representative of deceased person or persons disabled to make claim on his behalf.
49 Limitation of claims for refund.

CHAPTER VII

Offences and Penalties

50 False statements in declaration.
51 Failure to furnish return or to supply information.
52 Prosecution to be at the instance of the Deputy Commissioner.
53 Disclosure of information by public servant.

CHAPTER VII—A

Super-Tax

53—A Charge of super-tax.
53—B Total agricultural income for purposes of super-tax.
53—C Application of Act to super-tax.

CHAPTER VIII

MISCELLANEOUS

Sections.

54 Place of assessment.
55 Revision by High Court.
56 Petitions and applications to be heard by a Bench of the High Court.
57 Appearance by authorised representative.
58 Receipt to be given.
59 Indemnity.
60 Manner of service of notices.
61 Power to grant extension of time for returns, etc.
62 Power to inspect registers of members of company, etc.
62A Offiences by companies.
63 Power to make rules.
64 Bar of suits in Civil Courts.
65 Computation of period of limitation.
66 Classification of land for composition of agricultural income-tax, etc.
67 Composition of agricultural income-tax.
68 Amendment of Madras Act XIX of 1954.
69 Repeal and savings.
70 Power to remove difficulties.

SCHEDULE

MYSORE ACT No. 22 of 1957

(*First published in the* Mysore Gazette *on the Thirteenth Day of September* 1957).

THE MYSORE AGRICULTURAL INCOME-TAX ACT, 1957

(As amended by Acts 25 and 31 of 1962, 29 of 1963 and 28 of 1964)

(*Received the assent of the Governor on the Sixth Day of September* 1957)

AN ACT TO CONSOLIDATE AND AMEND THE LAWS PROVIDING FOR THE LEVY OF A TAX ON AGRICULTURAL INCOME FROM LANDS ON WHICH COMMERCIAL CROPS ARE RAISED IN THE STATE OF MYSORE.

WHEREAS it is expedient to consolidate and amend the laws providing for the levy of a tax on agricultural income from lands used for growing commercial crops in the State of Mysore;

BE it enacted by the Mysore State Legislature in the Eighth Year of the Republic of India as follows:—

CHAPTER I

PRELIMINARY

1. *Short title extent and commencement.*—(1) This Act may be called the Mysore Agricultural Income-tax Act, 1957.

(2) It extends to the whole of the State of Mysore.

[1](3) This section shall come into force at once and the remaining section of this Act shall come into force on such date as the State Government may by notification in the official Gazette appoint.

2. *Definitions.*—(1) In this Act, unless the context otherwise requiries,—

(*a*) "agricultural income" means—

(1) any rent or revenue derived from land which is used for growing all or any of the commercial crops and is either assessed to land revenue in the State or subject to a local rate assessed and collected by officers of the State Government as such;

(2) any income derived from such land by—

(i) agriculture, or

1. This Act has come into force on 1st October 1957.

(ii) the performance by a cultivator or receiver of rent-in-kind of any process ordinarily employed by a cultivator or receiver of rent-in-kind to render the produce raised or received by him fit to be taken to market, or

(iii) the sale by a cultivator or receiver of rent-in-kind of the produce raised or received by him in respect of which no process has been performed other than a process of the nature described in paragraph (ii);

(3) any income derived from any building owned and occupied by the receiver of the rent or revenue of any such land, or occupied by the cultivator or the receiver of rent-in-kind of any land with respect to which or the produce of which any operation mentioned in paragraphs (ii) and (iii) of sub-clause (2) is carried on :

Provided that the building is on or in the immediate vicinity of the land and is a building which the receiver of the rent or revenue or the cultivator or the receiver of the rent-in-kind by reason of his connection with the land requires as a dwelling house or as a store-house or other out-building ;

Explanation.—Income derived from any building means the receipts by way of rent from the building or portion thereof let out for rent.

(*b*) " agricultural income-tax " means the tax payable under [1][section 3];

(*c*) "Agricultural Income-tax Officer " means a person appointed to be an Agricultural Income-tax Officer under section 17 ;

[2][(*cc*) ' Appellate Tribunal ' means the Tribunal appointed under section 4 of the Mysore Sales Tax Act 1957 (Mysore Act 25 of 1957)];

(*d*) " assessee " means a person by whom agricultural income-tax is payable ;

[2][(*dd*) ' Assistant Commissioner ' means a person appointed to be an Assistant Commissioner of Agricultural Income-tax under section 17];

---

1 Substituted by Act 31 of 1962.

2 Inserted by Act 29 of 1963.

(*e*) "commercial crop" means any plantation crop, areca, [1][castor], chillies, coconut, coriander, cotton, ganja, garlic, ginger, grapes, groundnut, [1][karad], mango, mulberry, [1][mustard], nigar, onion, plantain (irrigated), potato, sesamum (til), sugarcane, [timber][1] tobacco or turmeric;

[2][*Explanation.*—(1) Commercial crop shall not include plaintain, when grown on land on which areca or coconut is grown as a main crop.

[3][*Explanation 2.*—Timber shall not include trees proved to be of spontaneous growth not involving any human labour or skill in their planting or growth.

(*f*) "Commissioner" means a person appointed to be the Commissioner of Agricultural Income-tax under section 17;

(*g*) "company" means a company as defined in the Companies Act, 1956 (Central Act 1 of 1956) and includes any foreign association, whether incorporated or not, which the State Government may, by general or special order declare to be a company for the purposes of this Act;

(*h*) "Deputy Commissioner" means a person appointed to be a Deputy Commissioner of Agricultural Income-tax under section 17;

(1) "dividend" includes—

(i) any distribution by a company of accumulated profits, whether capitalized or not, if such distribution entails the release by the company to its shareholders of all or any part of the assets of the company;

(ii) any distribution by a company of debentures or debenture stock to the extent to which the company possesses accumulated profits, whether capitalized or not;

(iii) any distribution made to the shareholders of a company out of accumulated profits, of the company on the liquidation of the company:

Provided that only the accumulated profits so distributed which arose during the six previous years of the company preceding the date of liquidation shall be so included; and

---

1. Inserted Act 29 of 1963.
2. Numbered by Act 29 of 1963.
3. Added by Act 29 of 1963.

(iv) any distribution by a company on the reduction of its capital to the extent to which the company possesses accumulated profits whether such accumulated profits have been capitalized or not :

Provided that " dividend " does not include a distribution in respect of any share issued for full cash consideration which is not entitled in the event of liquidation to participate in the surplus assets, when such distribution is made in accordance with sub-clause (iii) or (iv);

Explanation.—The words " accumulated profits " wherever they occur in this clause shall not include " capital profit ";

(*j*) " earned agricultural income " means any agricultural income derived from personal cultivation of land, by an assessee, who is an individual, Hindu undivided family, unregistered firm or other association of persons not being a company or registered firm and includes any such agricultural income which, though it is the agricultural income of another person is included in the assessee's agricultural income under the provisions of this Act, but does not include any such agricultural income which is exempt from tax under section 12 :

Provided that in the ctse of a registered firm or a firm treated as registered under clause (*b*) of sub-section (*5*) of section 19, the share of income of such partners are actively engaged in the management or cultivation of lands of the firm from which the agricultural income is derived, shall be considered as " earned agricultural income" in the hands of such persons.

Explanation.—(1) Land shall be deemed to be cultivated personally, if it is cultivated on one's own account—

(i) by one's own labour, or
by servants on wages payable in cash or kind but not by way of a share in crops under one's personal supervision or the personal supervision of any member of one's family, or

(ii) by the labour of any member of one's family, or by hired labour under one's personal supervision or the personal supervision of any member of one's family.

(2) Personal supervision means supervision under one's immediate presence or the immediate presence of any member of his family.

(3) In the case of a Hindu undivided family, land shall be deemed to have been cultivated personally if it is cultivated by any member of such family;

(*k*) "financial year" means the year beginning on the 1st April and ending on the 31st March next following;

(*l*) "firm", "partner" and "partnership" have the same meanings, respectively, as in the Indian Partnership Act, 1932 (Central Act IX of 1932) but the expression "partner" shall include any person who being a minor has been admitted to the benefits of partnership;

(*m*) "Hindu undivided family" includes a family governed by—

(i) the Coorg customary law or usage; or

(ii) the Madras Nambudri Act, 1932 (Madras Act XXI of 1933);

(*n*) "Landlord" means any individual who receives rent for land either in cash or kind from a tenant;

(*o*) "Marumakkattayam tarwad or tavazhi" means a tarwad or tavazhi governed by the Madras Marumakkattayam Act, 1932 (Madras Act XXII of 1933), or the Mapilla Marumakkattayam Act, 1939 (Madras Act XVII of 1939); and in the case of tavazhi possessing separate properties the provisions of this Act shall apply as if the tavazhi were a tarwad;

(*p*) "person" means any individual or association of individuals, owning or holding property for himself or for any other, or partly for his own benefit and partly for another, either as owner, trustee, receiver, common manager, administrator or executor or in any capacity recognized by law, and includes an undivided Hindu Mitakshara family, an Aliyasanthana family or branch, a Marumakkattayam tarwad or a tavazhi possessing separate properties, or a Nambudri or other family to which the rule of impartibility applies. a firm or a company, an association of individuals, whether incorporated or not, and any institution capable of holding property;

(*q*) "plantation crop" means cardamom, coffee, linaloe, orange, pepper, rubber or tea;

[1][*Explanation*].—[x x x x].

(*r*) "prescribed" means prescribed by rules made under this Act;

---

1 Explanation Omitted by Act 29 of 1963 (from 1st April 1963).

(*s*) "previous year" means—

(i) the twelve months ending on the 31st day of March preceeding the year for which the assessment is to be made, or, if the accounts of the assessee have been made up to a date within the said twelve months in respect of a year ending on any date other than the said 31st day of March, then at the option of the assessee the year ending on the day to which his accounts have been so made up :

Provided that, if the option has once been exercised by an assessee, he shall not exercise it again so as to vary the meaning of the expression "previous year" as then applicable to him except with the consent of the Agricultural Income-tax Officer and upon such conditions as he may think fit ; or

(ii) such period as may be determined by the Commissioner in the particular case of any person or class of persons ;

(*t*) "principal officer" used with reference to any company or association means :—

(i) the Secretary, treasurer, manager or agent of the company or association, or

(ii) any person connected with the company or association upon whom the Agricultural Income-tax Officer has served a notice of his intention of treating him as principal officer thereof ;

(*u*) "registered firm" means a firm registered under the provisions of section 29 ;

[1][(*v*) "State" or "State of Mysore" means the State of Mysore comprising the territories specified in clauses (*a*), (*b*), (*c*) (*d*) and (*e*) of sub-section (1) of section 7 of the States Reorganisation Act, 1956 (Central Act 37 of 1956);]

[2][(*vv*) "super-tax" means a tax payable under section 43-A;]

(*w*) "total agricultural income" means the aggregate of all agricultural income derived by a person from land situated in the State of Mysore whether received by him within or without the State computed in accordance with the provisions of section 5 and includes all income of the description specified in section 11 and all receipts of the description specified in clauses (*a*), (*c*) and (*d*) of

---

1 Substituted by Act 25 of 1962.

2 Inserted by Act 31 of 1962.

section 12 and any sum which is exempt from tax under clause (*e*) or clause (*g*) of section 12 or under section 13.

(2) The Mysore General Clauses Act, 1899 (Mysore Act III of 1899) shall apply for the interpretation of this Act as it applies for the interpretation of a Mysore Act.

CHAPTER II

Charge of Agricultural Income-Tax

3. *Charge of agricultural income tax.*—(1) Agricultural Income-tax at the rate or rates specified in Part I of the Schedule to this Act shall be charged for each financial year commencing from the first April 1957 in accordance with and subject to the provisions of this Act, on the total agricultural income of the previous year of every person.

(2) Where there is included in the total agricultural income of an assessee any income exempted from agricultural income-tax by or under the provisions of this Act, the agricultural income-tax payable by the assessee shall be an amount bearing to the total amount of the agricultural income-tax which would have been payable on the total agricultural income had no part of it been exempted, the same proportion as the unexempted portion of the total agricultural income bears to the total agricultural income.

(3) In the case of persons holding property as tenants-in-common and deriving agricultural income, the tax shall be assessed at the rate applicable to the agricultural income of each tenant-in-common.

4. *Application of the Act.*—Save as hereinafter provided, this Act shall apply to all agricultural income derived from land situated in the State of Mysore by any person whether resident in the State or not.

5. *Computation of agricultural income.*—The agricultural income of a person shall be computed after making the following deductions, namely :—

(*a*) any sums paid in the previous year on account of—

(i) land revenue, local rates and cesses and municipal taxes in respect of the land from which the agricultural income is derived ; and

(ii) any excise duty or tax as may be prescribed in respect of the agricultural produce from such land ;

(*b*) any rent paid in the previous year to the landlord, or superior landlord as the case may be, in respect of the land from which the agricultural income is derived ;

(*c*) any expenses incurred in the previous year on the maintenance of any irrigation or protective work constructed for the benefit of the land from which the agricultural income is derived ;

(*d*) any expenses incurred in the previous year, on repairs, in respect of any capital asset which was purchased or constructed for the benefit of the land from which the agricultural income is derived ;

(*e*) in respect of depreciation of buildings, machinery, plant, fencing materials, house pipes and furniture which are the property of the assessee and which are required for the purpose of deriving the agricultural income, a sum equivalent to such percentage on the written down value thereof as may in any case or class of cases be prescribed and where the buildings have been newly erected, or the machinery or plant being new has been installed, a further sum subject to such conditions as may be prescribed :

Provided that—

(1) the prescribed particulars have been duly furnished ;

(2) where full effect cannot be given to any such allowance in any year owing to there being no agricultural income chargeable for that year, or owing to the agricultural income chargeable being less than the allowance, then subject to the provisions of the second proviso to section 15, the allowance or part of the allowance to which effect has not been given, as the case may be, shall be added to the amount of the allowance or depreciation for the following year and deemed to be part of that allowance or if there is no such allowance for that year, be deemed to be the allowance for the next year, and so on for succeeding years ; and

(3) the aggregate of all such allowances made under this Act shall, in no case, exceed the original cost to the assessee of the buildings, machinery, plant or furniture as the case may be ;

(*f*) in respect of any such building, machinery or plant which has been sold or discarded or demolished or destroyed, the amount by which the written down value thereof exceeds the amount for which the building, machinery or plant, as the case may be, is actually sold for its scrap value :

Provided that such amount is actually written off in the books of the assessee:

Provided further that where the amount for which any such building, machinery or plant is sold, whether during the continuance of the agricultural operations or after the cessation thereof, exceeds the written down value, so much of the excess as does not exceed the difference between the original cost and the written down value shall be deemed to be profits of the previous year in which the sale took place:

Provided further that for the purposes of this clause, the original cost of a building, the written down value of which is determined in accordance with the Explanation to this section, shall be deemed to be the written down value so determined as at the date of its being brought into use for the purposes of deriving the agricultural income;

(*g*) any interest paid in the previous year on any amount borrowed and actually spent on any capital expenditure incurred for the benefit of the land from which the agricultural income is derived;

(*h*) where the land from which the agricultural income is derived is subject to a mortgage or other capital charge, any interest paid in the previous year in respect of such mortgage or charge;

(*i*) any interest paid in the previous year on any debt, whether secure or not, incurred for the purpose of acquiring the land from which the agricultural income is derived:

Provided that the interest allowable under clauses (*g*), (h) and (*i*) shall not exceed, in the case of a secured loan, seven and half per cent per annum simple interest, and in the case of an unsecured loan twelve per cent per annum simple interest;

(j) any interest paid in the previous year on any amount borrowed and actually spent on the land on which the agricultural income is derived:

Provided that the need for borrowing was *bona fide* having regard to the assets of the assessee at the time:

Provided further that the interest allowed under this clause shall be the actual interest paid subject to a maximum of twelve per cent per annum on the amount borrowed and spent on the land;

(*k*) any expenditure (not being in the nature of capital expenditure) laid out or expended in the previous year wholly and exclusively for the purpose of deriving the agricultural income;

[1][Provided that the following amounts shall not be deemed to be expenditure laid out or expended for the purpose of deriving the agricultural income,—

(i) in the case of any firm, any payment of interest, salary, bonus, commission or remuneration made by the firm to any partner of the firm ;

(ii) in the case of any company, any expenditure which results directly or indirectly in the provision of any remuneration or benefit or amenity to a director or to a person who has a substantial interest in the company or to a relative of the director or of such person, as the case may be, if in the opinion of the Agricultural Income-tax Officer any such expenditure is excessive or unreasonable having regard to the legitimate business needs of the company and the benefit derived by or accruing to it therefrom ; ;]

(*l*) such other deductions as may be prescribed generally or in particular cases ;

(*m*) in the case of agricultural income under the head rent or revenue derived from land referred to in sub-clause (1) of clause (*a*) of section 2—

(*i*) any expenses actually incurred in the previous year in the collection of agricultural income ;

(*ii*) any expenses incurred in the previous year on repairs in respect of any capital asset used in connection with the collection of rents due in respect of the land from which the agricultural income is derived ;

(*n*) in the case of agricultural income referred to in sub-clause (2) of clause (*a*) of section 2—

(*i*) the expenses other than capital expenditure incurred in the previous year of raising the crop from which agricultural income is derived and of transporting such crop to market, including the maintenance of agricultural implements and cattle required for such cultivation and transport or both ;

(*ii*) the cost incurred in the previous year in the purchase or replacement of cattle or implements, which are necessary for cultivation, to such extent as may be prescribed, less the amount realised by sale of the cattle or implements replaced or their estimated value ;

---

1 Substituted by Act 28 of 1964 and operative from 1st April 1964.

(*iii*) any sum paid in the previous year in order to effect an insurance against loss or damage of crops or property from which the agricultural income is derived :

Provided that any amount received in respect of such insurance in any year shall be deemed to be agricultural income for the purposes of this Act, and shall be liable to agricultural income-tax after deducting the portion thereof if any, which has been assessed to income-tax under the [1][Indian Income-tax Act, 1922 (Central Act XI of 1922) ;

(*iv*) any expenses incurred in the previous year on the maintenance of any capital asset if such maintenance is required for the purpose of deriving the agricultural income :

Provided that no deduction shall be made under this section if it has already been made in the assessment under the [1][Indian Income-tax Act, 1922 (Central Act XI of 1922).

[3][*Explanation.*—(1) For the purposes of this section [2][' building ' includes all structures constructed with a view to provide amenities to workers as defined in the Plantations Labour Act, 1951 (Central Act 69 of 1951) employed in Plantations :] " plant " includes vehicles and scientific apparatus purchased for the purpose of deriving the agricultural income ; and for the purpose of deriving the agricultural income [2][' relative '] in relation to an individual means the husband, wife, brother or sister or any lineal ascendant or descendant, of that individual ;] and " written down value " means ;;—

(i) in the case of assets acquired in the prevous year the actual cost to the assessee ; and

(ii) in the case of assets acquired before the previous year, the actual cost to the assessee less such sum as may be prescribed.

[4][*Explanation.*—(2) Nothing contained in this section shall be deemed to entitle a person deriving agricultural income to the deduction of any expenditure laid out or expended for the cultivation, upkeep or maintenance of immature plants (other than tea plants) from which no agricultural income has been derived during the previous year]

[5][Provided that if an any year any expenditure is incurred exclusively on new cultivation of land for growing areca, cardamom, coconut, coffee, orange or rubber

---

1. Now see the Income Tax Act, 1961 (Central Act 43 of 1961).
2. Inserted by Act 28 of 1964 and operative from 1st April 1964.
3. Renumbered by Act 39 of 1963 (with effect from 1st April 1963.
4. Added by Act 29 of 1963.
5. Inserted by Act 28 of 1964 and operative from 1st April 1964.

plants and also on maintenance of immature plants of areca, cardamom, coconut, coffee, orange or rubber, ten per cent of such expenditure may be deducted from the agricultural income of such person :]

Provided [1][further] that if in any year any expenditure is incurred for replanting of cardamom, coffee, orange or rubber plants in any plantation or of areca plants in any areca garden, such expenditure not exceeding the amount necessary for replanting—

two and a half per cent of the acreage of plantation held by the person concerned in the case of coffee or rubber plants,

one and two-thirds per cent of the acreage of garden or plantation held by the person concerned in the case of areca or orange plants ; and

eight and one-third per cent of the acreage of plantation held by the person concerned in the case of cardamom plants ;

may be deducted from the agricultural income of such person :

Provided further that if the replanting expenditure allowance under the preceding proviso is not incurred in one year, the allowance for the year or years may be carried forward for a period of three years in the case of areca, coffee, orange and rubber and one year in the case of cardamom, beyond the year of assessment.]

6. *Assessment of income derived from lands partly within the State and partly without.*—Where agricultural income is derived from land situated partly within the State and partly without the State, agricultural income-tax shall be levied under this Act—

(i) where the portion of such income attributable to the lands situated within the State can be determined from accounts maintained by the assessee, on the portion so determined ;

(ii) where the portion of the income so attributable cannot be determined by the method specified in clause (*i*) on such portion as may be determined in the prescribed manner.

7. *Method of accounting.*—Agricultural income shall be computed for the purpose of sections 5 and 6 in accordance with the method of accounting regularly employed by the assessee :

Provided that, no method of accounting has been regularly employed by the assessee, or if the method employed is such that, in the opinion of the Agricultural Income-tax Officer, the agricultural

1. Inserted by Act 28 of 1964.

income cannot properly be deduced therefrom, then the computation shall be made upon such basis and in such manner as he may determine :

Provided further that in the case of coffee crop of an assessee, the agricultural income therefrom may be computed on the basis of valuation on points declared by the Indian Coffee Board in respect of such crop.

8. *Assessment of agricultural income in regard to tea.*—In the case of cultivation and manufacture of tea, the agricultural income for the purposes of this Act shall be deemed to be that portion of the income from cultivation, manufacture and sale computed under the [1][Indian Income-tax Act, 1922 (Central Act XI of 1922)] which is excluded from taxation under that Act as being agricultural income, after deducting from the said portion any allowance authorized by this Act in so far as the same has not been allowed in the computation of the income for the purposes of the [1][Indian Income-tax Act, 1922 (Central Act XI of 1922)].

9. *Assessment of a Hindu undivided Family.*—(1) The total agricultural income of a Hindu undivided family shall be treated as the income of one individual and assessed as such.

(2) In the case of a Marumakkattayam tarwad or Aliyasantana family, the total agricultural income of the tarwad or family shall be assessed on the karnavan of he tawad or the manager of the family and treated as the income of one individual for the purpose of levy of agricultural income-tax :

Provided that in cases where properties have been set apart for each tawazi in the tarwad or branch of the family for maintenance under any family arrangement, the karnavan, manager or other person in management of the tavazhi or branch shall be assessed separately.

(3) In the case of a family governed by the Coorg Customary Law, or a family owning jama properties, where a division for maintenance has taken place tax shall be levied on the income of each share of the family.

10. *Liability of Court of Wards, Administrator-General, etc.*—(1) (*a*) In the case of agricultural income taxable under this Act, which the Court of Wards, Administrator-General or Official Trustee or any receiver, administrator, executor, trustee, guardian or manager appointed by or under any law or by an order of Court or by written agreement, is entitled to receive on behalf of any person, the tax shall be levied upon and recoverable from the Court of Wards,

1. Now see the Income Tax Act, 1961 (Central Act 43 of 1961).

Administrator-General, official trustee, or from such receiver, administrator, executor, trustee, guardian or manager as the case may be, in the like manner and to the same amount as it would be leviable upon and recoverable from the person on whose behalf such agricultural income is receivable and all the provisions of this Act shall apply accordingly.

(*b*) Where the agricultural income received on behalf of any person by the Court of Wards, Administrator-General, official trustee, receiver, administrator, executor, trustee, guardian or manager referred to in clause (*a*) is part only of the total agricultural income of such person, the agricultural income-tax payable under this Act shall be assessed on the total agricultural income of such person and the amount of tax as so assessed shall be levied upon and recoverable from the Court of Wards, Administrator-General, official trustee, receiver, administrator, executor, trustee, guardian or manager, as the case may be, and from such person rateably according to the portion of the total agricultural income of such person received by the Court of Wards, Administrator-General, official trustee, receiver, administrator, executor, trustee, guardian or manager, as the case may be, and the portion received by such person.

(*c*) Nothing contained in this sub-section shall prevent either the direct assessment of the person on whose behalf the agricultural income is receivable or the recovery from such person of the tax payable in respect of such income.

(2) (*a*) Save as provided in sub-section (1) if a person holds land from which agricultural income in derived partly for his own benefit and partly for the benefit of others or wholly for the benefit of others agricultural income-tax shall be assessed on the total agricultural income derived from such land at the rate which would be applicable if such person had held the land exclusively for his own benefit.

(*b*) Any person holding such land shall be entitled, before paying to any beneficiary the amount of agricultural income which such beneficiary is entitled to receive, to deduct the amount of agricultural income-tax at the rate at which income is or will be assessed under clause (*a*).

11. *Income from settlement, disposition, etc.*—(1) All agricultural income arising to any person by virtue of a settlement or disposition whether revocable or not, and whether effected before or after the commencement of this Act, from assets remaining out of the property of the settler or disposer shall be deemed to be the agricultural income of the settler or disposer, and all agricultural income

arising to any person by virtue of a revocable transfer of assets shall be deemed to be the agricultural income of the transferor :

Provided that, for the purposes of this sub-section, a settlement, disposition or transfer shall be deemed to be revocable if it contains any provision for the re transfer directly or indirectly of the agricultural income or assets to the settler, disposer or transferor or in any way gives the settler, disposer or transferor a right to re-assume power directly or indirectly over the agricultural income or assets :

Provided further that the expression " settlement or disposition " shall, for the purposes of this sub-section, include any disposition, trust, covenant, agreement or arrangement and the expression " settler or disposer " in relation to a settlement or disposition shall include any person by whom the settlement or dispositior was made :

Provided also that this sub-section shall not apply to any agricultural income arising to any person by virtue of a settlement or diposition which is not revocable for a period exceeding six years or during the life time of the person and from which agricultural income the settler or disposer derives no direct or indirect benefit but that the settler shall be liable to be assessed on the said agricultural income as and when the power to revoke arises to him.

(2) In computing the total agricultural income of an individual, there shall be included.—

(a) so much of the agricultural income of a wife or minor child of an individual as arises directly or indirectly—

(i) from the membership of the wife in a firm of which her husband is a partner ;

(ii) from the admission of the minor to the benefits of partnership in a firm of which such individual is a partner ;

(iii) from assets transferred directly or indirectly to the wife by the husband otherwise than for adequate consideration or in connection with an agreement to live apart ;

(iv) from assets transferred directly or indirectly to the minor child not being a married daughter by such individual otherwise than for adequate consideration;

(*b*) so much of the agricultural income of any person or association of persons as arises from assets transferred otherwise than for adequate consideration to the person or association by such individual for the benefit of his wife or minor child or both.

12. *Exemption from assessment of income-tax.*—Agricultural income-tax shall not be payable on that part of the total agricultural income of a person which is—

(*a*) any sum which he receives out of the agricultural income of a Hindu undivided family, Marumakkattayam tarwad or aliya santhana family if he receives such sum as a member of the family or tarwad and tax under this Act has been levied on the agricultural income ;

(*b*) any dividend which he receives as a shareholder out of the agricultural income of a company which has certified that it has paid or will pay the tax under this Act in respect of the agricultural income of such company ;

(c) any sum which he receives as his share out of the agricultural income of a firm or association of persons, if the tax under this Act has been levied on the agricultural income of such firm or association ;

(*d*) any sum which he receives out of the agricultural income in respect of which tax under this Act has already been levied under section 10 ;

(*e*) any sum paid by such person.—

(i) to effect an insurance on the life of such person or on the life of a wife or husband of such person or in respect of a contract for a deferred annuity on the life of such person or on the life of a wife or husband of such person;

(*ii*) where the assessee is a member of a Hindu undivided family, Marumakkattayam tarwad or aliyasanthana family, to effect an insurance on the life of any member of such family :

Provided that the aggregate of any sums exempted under this clause shall not exceed one-sixth of the total agricultural income of the assessee :

Provided further that nothing contained in this clause shall be deemed to entitle a person who is assessed to income-tax under the [1][Indian Income-Tax Act, 1922 (Central Act XI of 1922)], to claim any deduction in respect of any sum referred to in this clause if it was exempted under section 15 of the said Act ;

(*f*) any sum derived from land held under a trust or other legal obligation wholly or partly for public purposes of a charitable or religious nature and actually spent for the said purposes ;

---

1. Now see the Income Tax Act, 1961 (Central Act 43 of 1961).

(*g*) any sums paid by such person as donations to any institution or fund which is established for charitable purposes and is approved by the State Government for the purpose of this section;

Provided that each such sum is not less than two hundred and fifty rupees.

[1][*Explanation.*—In this section,—

(1) 'charitable purpose', includes relief of the poor, education, medical relief and the advancement of any other object of general public utility not involving the carrying on of any activity for profit;

(2) 'institution which is established for a charitable purpose', includes an institution which is financed wholly or in part by the Government or a local authority whether owned by the Government or a local authority or not.]

13. *Exemption of portion of earned agricultural income.*—The tax shall not be payable by an assessee in respect of such portion, if any of the earned agricultural income included in the total agricultural income as does not exceed ten per cent of the total agricultural income chargeable to agricultural income-tax under section 3 and for the purposes of determining the rate of agricultural income-tax payable by an assessee the total agricultural income shall be deemed to be the total agricultural income reduced by the said portion:

Provided that the portion of earned agricultural income exempt from tax under this section shall not exceed.—

(*a*) in the case of a Hindu undivided family, four thousand rupees and,

(*b*) in any other case, two thousand rupees.

14. *Non-residents.*—(1) In the case of any person residing outside the State, his total agricultural income shall be chargeable to agricultural income-tax either in his name or in the name of his agent and in the later case, such agent shall be deemed to be for all the purposes of this Act, the assessee in respect of such tax.

(2) Any person employed by or on behalf of a person residing out of the State, or through whom the non-resident person is in receipt of any agricultural income upon whom the Agricultural Income-tax Officer has caused a notice to be served of his intention of treating him as the agent of the non-resident person shall, for all the purposes of this Act, be deemed to be such agent:

---

1 Substituted by Act 29 of 1963.

Provided that no person shall be deemed to be the agent of a non-resident person, unless he has had an opportunity of being heard by the Agricultural Income-tax Officer as to his liability.

(3) Where a notice under this Act has to be served on a non-resident person, it shall be served in the prescribed manner.

15. *Carrying forward of loss.*—Where any person sustains a loss in agricultural income in any year, the loss shall be carried forward to the following year and set off against the agricultural income for that year and if it cannot be wholly so set off, the amount of loss not so set off shall be carried forward to the following year and so on, but no loss shall be carried forward for more than six years:

Provided that, in the case of loss sustained before the commencement of this Act, this section shall apply only to such loss as was sustained in the previous year immediately before such commencement:

Provided further that where depreciation allowance is also to be carried forward under proviso (2) to clause (*e*) of section 5, effect shall first be given to the provisions of this section.

16. *Certificate in respect of payment of tax by companies.*—The principal Officer of every company shall at the time of the distribution of dividends, furnish to every person receiving a dividend a certificate to the effect that the company has paid or will pay agricultural income-tax on the profits which are being distributed, and specifying such other particulars as may be prescribed.

CHAPTER III.

Income-tax Authorities

17. *Income-tax Authorities.*—(1) There shall be the following classes of income-tax authorities for the purposes of this Act, namely:—

(*a*) Commissioner of Agricultural Income-tax;

(*b*) Deputy Commissioner of Agricultural Income-tax;

[1][(*bb*) Assistant Commissioner of Agricultural Income-Tax;]

(*c*) Agricultural Income-tax Officers;

(2) The authorities specified in sub-section (1) shall be appointed by the State Government and shall exercise such powers

1 Inserted by Act 29 of 1963.

and perform such functions and duties under this Act in respect of such classes of persons or classes of income and in such areas, as the State Government may, by notification in the official Gazette, direct.

[1][(2A) (*a*) The Commissioner may, by general or special order in writing, direct that the powers conferred on the Agricultural Income-Tax Officer by or under this Act, shall, in respect of any specified case or classes of cases or of any specified persons or classes of persons, be exercised by the Assistant Commissioner of Agricultural Income-Tax.

(*b*) Where an order under clause (*a*) is issued, then for the purposes of any case or person in respect of which any such order applies, reference in this Act or in any rule made thereunder to the Agricultural Income-Tax Officer shall be deemed to be reference to the Assistant Commissioner of Agricultural Income-Tax.]

(3) The State Government may, by notification in the official Gazette, empower any officers other than the authorities specified in sub-section (1) to exercise such powers and perform such functions and duties under this Act in respect of such classes of persons or classes of income and in such areas, as may be specified in the notification.

(4) The authorities specified in sub-section (1) and the officers specified in sub-section (3) shall be deemed to be public servants within the meaning of section 21 of the Indian Penal Code (Central Act XLV of 1860).

(5) All Officers and persons employed in the execution of this Act shall observe and follow the orders, instructions and directions of the [2][State Government and the Commissioner]:

Provided that no such order, direction or instruction shall be given so as to interfere with the discretion of any appellate authority in the exercise of its appellate functions .

CHAPTER IV

Return of Income, Assessment, etc.

18. *Return of income.*—(1) Every person whose total agricultural income during the previous year exceeded the maximum amount which is not chargeable to agricultural income-tax shall furnish to the Agricultural Income-tax Officer so as to reach him before

1 Inserted by Act 29 of 1963.
2 Substituted by Act 29 of 1963.

the 1st June every year a return in the prescribed form and verified in the prescribed manner, setting forth his total agricultural income during the previous year.

(2) In the case of any person whose total agricultural income is, in the opinion of the Agricultural Income-tax Officer, of such amount as to render such person liable to payment of agricultural income-tax for any financial year, he may [1][before the end of the relevant financial year, serve] a notice in the prescribed form requiring such person to furnish within such period not being less than thirty days as may be specified in the notice, a return in the prescribed form and verified in the prescribed manner setting forth (along with such other particulars as may be provided for in the notice) his total agricultural income during the previous year.

(3) If any person has not furnished a return within the time allowed by or under sub-section (1) or sub-section (2) or, having furnished a return under any of those sub-sections discovers any omission or wrong statement therein, he may furnish a return or a revised return, as the case may be, at any time before the assessment is made.

(4) The Agricultural Income-tax Officer may serve on any person who has made a return under sub-section (1) or upon whom a notice has been served under sub-section (2) a notice requiring him, on a date to be therein specified to produce, or cause to be produced, such accounts or documents as such officer may require :

Provided that such officer shall not require the production of any accounts relating to a period more than three years prior to the previous year.

19. *Assessment of income.*—(1) If the Agricultural Income-tax Officer is satisfied that a return made under section 18 is correct and complete, he shall, by order in writing, assess the total agricultural income of the assessee and determine the sum payable by him on the basis of such return.

(2) If the Agricultural Income-tax Officer is not satisfied without requiring the presence of the person who made the return or he shall serve on the person who made the return a notice requiring him on the date specified therein, either to attend at the office of the Agricultural Income-tax Officer or to produce or to cause to be produced, and evidence on which such person may rely in support of the return.

---

1. Substituted by Act 29 of 1963.

(3) On the day specified in the notice under sub-section (2) or as soon afterwards as may be, the Agricultural Income-tax Officer, after considering such evidence as such person may produce and such other evidence as that officer may require on specified points, shall by an order in writing assess the total agricultural income of the assessee and determine the sum payable by him on the basis of such assessment.

(4) If any person fails to make a return under sub-section (1) or sub-section (2) of section 18, as the case may be, or fails to comply with all the terms of a notice issued under sub-section (4) of that section or under sub-section (2) of this section, the Agricultural Income-Tax Officer shall make the assessment to the best of his judgment and determine the sum payable by the assessee on the basis of such assessment, and in the case of a firm, may refuse to register it or may cancel its registration if it is already registered :

Provided that the registration of a firm shall not be cancelled until fourteen days have elapsed from the issue of a notice by the Agricultural Income-Tax Officer to the firm intimating his intention to cancel its registration :

[1][Provided further that before making an assessment to the best of his judgement, the Agricultural Income-Tax Officer shall give to the assessee a reasonable opportunity of being heard.]

(5) Notwithstanding anything contained in the foregoing sub-section, when the assessee is a firm and the total income of the firm has been assessed under sub-section (1), sub-section (3), or sub-section (4), as the case may be—

(*a*) in the case of a registered firm, the sum payable by the firm itself shall not be determined but the total income of each partner of the firm, including therein his share of its income, profits and gains of the previous year, shall be assessed, and the sum payable by him on the basis of such assessment shall be determined :

Provided that, if such share of any partner is a loss, it shall be set off against his other income or carried forward and set off in accordance with the provisions of section 15 :

Provided further that, when any of such partners is a person not resident in the State, his share of the income, profits and gains of the firm shall be assessed on the firm at the rates which would be applicalbe if it were assessed on him personally, and the sum so determined as payable shall be paid by the firm, and

---

1. Inserted by Act 29 of 1963.

(b) in the case of an unregistered firm, the Agricultural Income-Tax Officer may, instead of determining the sum payable by the firm itself, proceed in the manner laid down in clause (*a*) as applicable to a registered firm, if in his opinion, the aggregate amount of the tax greater than the aggregate amount which would be greater than the aggregate amount which would be firm payable by the firm and the partners individually if the firm were assessed as an unregistered firm.

(6) Whenever the Agricultural Income-tax Officer makes a determination in accordance with the provisions of sub-section (5) he shall notify to the firm by an order in writing the amount of the total income on which the determination has been based and the apportionment thereof between the several partners.

(7) When in the course of the assessment of the total agricultural income of the assessee it is found that a loss has been sustained which he is entitled to have set off under section 15, the Agricultural Income-Tax Officer shall notify to the assessee by order in writing the amount of the loss as computed by him.

20. *Powers to make provisional assessment in advance of regular assessment.*—(1) The Agricultural Income-tax Officer may, at any time after the receipt of a return made under section 18, proceed to make in a summary manner, a provisional assessment of the accounts and documents, if any, accompanying it, after giving due effect to (i) the allowance referred to in paragraph (2) of the proviso to clause (c) of section 5, and (ii) any loss carried forward under section 15.

(2) A partner of a firm may be provisionally assessed under sub-section (1) in respect of his share in the firm's income, profits and gains, if its return has been received although the return of the partner himself may not have been received.

(3) There shall be no right of appeal against a provisional assessment made under sub-section (1).

(4) After a regular assessment has been made under section 19, any amount paid or deemed to have been paid towards a provisional assessment made under sub-section (1), shall be deemed to have been paid towards the regular assessment, and where the amount paid or deemed to have been paid towards the provisional assessment, exceeds the amount payable under the regular assessment, the excess shall be refunded to the assessee.

(5) Nothing done or suffered by reason or in consequence of any provisional assessment made under this section shall prejudice the determination on the merits, of any issue which may arise in the course of the regular assessment under section 19.

21. *Cancellation of assessment in certain cases.*—Where an assessee within one month from the service of a notice of demand issued as hereinafter provided satisfies the Agricultural Income-Tax Officer that he was prevented by sufficient cause from making the return required by section 18 or that he did not receive the notice issued under sub-section (2) or sub-section (4) of that section or sub-section (2) of section 19 or that he had not a reasonable opportunity to comply, or prevented by sufficient cause from complying with the terms of any such notice, the Agricultural Income-Tax Officer shall cancel the assessment and proceed to make a fresh assessment in accordance with the provisions of section 19.

22. *Penalty for concealment of income.*—(1) If the Agricultural Income-Tax Officer or the Deputy Commissioner or the Commissioner is satisfied that any person :—

(*a*) has without reasonable cause failed to furnish the return of his total agricultural income which he was required to furnish under sub-section (1) or sub-section (2) of section 18 ; or

(*b*) has without reasonable cause failed to furnish such return within the time allowed and in the manner required by sub-section (1) of section 18 or by a notice served under sub-section (2) of that section ; or

(*c*) has, without reasonable cause, failed to comply with a notice issued under sub-section (4) of section 18 or under sub-section (2) of section 19 ; or

(*d*) has concealed the particulars of his agricultural income or has deliberately furnished inaccurate particulars of such income ;

he may direct that such person shall pay by way of penalty, in addition to the amount of agricultural income-tax if any, payble by him, a sum not exceeding that amount :

Provided that—

(*a*) no penalty shall be imposed under this sub-section upon a person who has failed to furnish a return under sub-section (1) of section 18 if he proves that he has no income liable to tax ;

(*b*) where a person has failed to comply with a notice under sub-section (2) or sub-section (4) of section 18 or under sub-section (2) of section 19 and proves that he has no income liable to tax, the penalty imposable under this sub-section shall not exceed ten rupees;

(*c*) no penalty shall be imposed under this sub-section upon any person assessable as the agent of any person not resident in the State of Mysore for failure to furnish the return required under section 18 unless a notice under ub-section (2) thereof or under section 35 has been served on him.

(2) No order under sub-section (1) shall be made unless the assessee has been heard or has been given a reasonable opportunity of being heard.

(3) No prosecution for an offence against this Act shall be instituted in respect of the same facts on which a penalty has been imposed under sub-section (1).

(4) If the Commissioner or Deputy Commissioner makes an order under sub-section (1) he shall forthwith send a copy of the same to the Agricultural Income-Tax Officer concerned.

23. *Power to assess individual memebrs of certain association.*—(1) Where the Agricultural Income-Tax Officer is satisfied that any association of individuals other than a Hindu undivided family, and Aliyasanthana family or branch, Marumakkattayam tarwad or tavazhi or a company is under the control of one member thereof, and that such association has been formed or is being used for the purpose of evading or reducing the liability to agricultural income-tax of any member thereof, he may, with the previous approval of the Deputy Commissioner of Agricultural Income-Tax, pass an order that the sum payable as agricultural income-tax, by the association shall not be determined, and thereupon the share of each member in the agricultural income of the association shall be included in his total agricultural income for the purpose of his assessment thereon.

Explanation.—(1) A member of an association who owns the whole or the major portion of the capital of the association shall not by reason only of that fact be deemed to control the firm or association.

(2) The Deputy Commissioner of Agricultural Income-Tax shall not give his approval to any order proposed to be passed by the Agricultural Income-Tax Officer, under this section until he has given the firm or association concerned an opportunity of being heard.

(3) Where any member of an association of individuals makes default in the payment of tax on his share of income which has been included in his total agricultural income under the provisions of sub-section (1), such tax may be recovered from the association.

(4) Where agricultural income-tax is recoverable from an association under this section, a notice of demand shall be served upon it in the prescribed form showing the sum so payable, and such association shall be deemed to be the assessee in respect of such sum, for the purposes of Chapter V.

24. *Tax of deceased person payable by representative.*—(1) Where a person dies, his executor, administrator or other legal representative shall be liable to pay out of the estate of the deceased person, to the extent to which the estate is capable of meeting the charge of the agricultural income-tax assessed as payable by such person or any agricultural income-tax which would have been payable by him under this Act if he had not died.

(2) Where a person dies before the 1st June in any year or before he is served with a notice under sub-section (2) of section 18 or under section 36, as the case may be, his executor, administrator or other legal representative shall, on the serving of the notice under sub-section (2) of section 18 or under section 36, as the case may be, comply therewith, and the Agricultural Income-Tax Officer may proceed to assess the total agricultural income of the deceased person as if such executor, administrator or other legal representative were the assessee.

(3) Where a person dies without having furnished a return which he has been required to furnish under section 18, or having furnished a return which the Agricutural Income-Tax Officer has reason to believe to be incorrect or incomplete such Officer may make an assessment of the total agricultural income of such person and determine the agricultural income-tax payable by him on the basis of such assessment and for this purpose may, by the issue of the appropriate notice which would have had to be served upon the deceased person had he survived, require from the executor, administrator or other legal representative of the deceased person any accounts, documents, or other evidence which he might under section 18 or section 19 have required from the deceased person.

„ 25. *Effect of transfer of land.*—Where a person in receipt of agricultural income for any previous year from any land in the State is found to have transferred his interest in such land to any other person the transferor and the transferee, shall, each, assessed in respect of

his actual share, if any, of the agricultural income for the previous year :

Provided that where the transfered cannot be found, the assessment of such agricultural income of the previous year in which the transfer took place up to the date of the transfer and for the year preceeding that year shall be made on the transferee in the like manner and to the like extent as it would have been made on the transferor or where the tax in respect of the assessment made for any or all of such years assessed on the transferor cannot be recovered from him, it shall be payable by and recoverable from the transferee, and the transferee shall be entitled to recover from the transferor the amount so paid by him.

26. *Assessment in case of discontinued company, firm or association.*—(1) Where agricultural income is received by a company, firm or association of persons and the business through which such income is received is discontinued in any year, an assessment may be made in that year on the basis of the agricultural income received during the period between the end of the previous year and the date of such discontinuance, in addition to the assessment if any made on the basis of the agricultural income received in the previous year.

(2) Any person discontinuing any such business shall give to the Agricultural Income-Tax Officer notice of such discontinuance within thirty days thereof and where any person fails to give the notice required by this sub-section, such officer may direct that a sum shall be recovered from him by way of penalty not exceeding the amount of agricultural income-tax subsequently assessed on him in respect of any agricultural income of the company, firm or association of persons up to the date of the discontinuance of the business.

(3) Where an assessment is to be made under sub-section (1) the Agricultural Income-Tax Officer may serve on the person whose agricultural income is to be assessed or in the case of a firm on any person who was a member of such firm at the time of its discontinuance or, in the case of a company, on the principal officer thereof, a notice containing all or any of the requirements which may be included in a notice under sub-section (2) of section 18 and the provisions of this Act shall, so far as may be, apply accordingly as if the notice where a notice issued under that sub-section.

27. *Liability in case of discontinued firm or association.*— Where agricultural income is received by a firm or association of persons and the business of such firm or association is discontinued or such firm or association is dissolved, every person who was at the time of such discontinuanre or dissolution a partner of such firm or

member of such association shall be jointly and severally liable to assessment on such agricultural income and for the amount of agricultural income-tax payable under this Act by such firm or association and all the provisions of this Act shall, so far as may be, apply to such assessment.

28. *Change in constitution of firm and succession to business.*—(1) Where at the time of making an assessment under section 19, it is found that a change has occurred in the constitution of a firm or that a firm has been newly constituted, the assessment shall be made on the firm as constituted at the time of making the assessment.

If the agricultural income-tax cannot be recovered from the firm as so constituted, such tax shall be recoverable from the persons who were members of the firm during the previous year.

(2) Where a person carrying on any business in the course of which agricultural income is received has been succeeded in such capacity by another person, such person and such other person shall each be assessed in respect of his actual share of the agricultural income of the previous year:

Provided that, when the person succeeded in the business cannot be found, the assessment of the agricultural income of the year in which the succession took place up to the date of succession, and for the year preceding that year shall be made on the person succeeding him in the like manner and to the same amount as it would have been made on the person succeeded or when the tax in respect of the assessment made for either of such years assessed on the person succeeded cannot be recovered from him, it shall be payable by and recoverable from the person succeeding, and such person shall be entitled to recover from the person succeeded the amount of any tax so paid.

29. *Procedure for registration of firms.*—(1) Application may be made to the Agricultural Income-Tax Officer on behalf of any firm, constituted under an instrument of partnership specifying the individual shares of the partners for registration for the purposes of this Act.

(2) The application shall be made by such person or persons, and at such times and shall contain such particulars and shall be in such form, and be verified in such manner, as may be prescribed, and it shall be dealt with by the Agricultural Income-Tax Officer in such manner as may be prescribed.

30. *Assessment after partition of a Hindu undivided family.*—(1) Where at the time of making an assessment under section 19, it is claimed by or on behalf of any member of a Hindu Undivided

Family, or branch, an aliyasanthana family or a Marumakkattayam tarwad or tavzhi hitherto assessed as undivided that a partition or maintenance division has taken place among the members or groups of members of such family, branch, tarwad or tavazhi, the Agricultural Income-Tax Officer shall make such inquiry thereinto as he may think fit, and if he is satisfied that there has been a partition or maintenance division of the property by metes and bounds among the various members of groups of members and separate enjoyment by them he shall record an order to that effect :—

Provided that no such order shall be recorded until notice of the inquiry has been served on all the adult members of the family, branch, tarwad or tavazhi entitled to the property as far as may be practicable or in such other manner as may be prescribed.

(2) When such an order has been passed, the Agricultural Income-Tax Officer shall make an assessment of the total agricultural income received by or on behalf of the family, branch, tarwad or tavazhi as such, as if no partition or maintenance division had taken place and each member or group of members shall, in addition to any agriculture income-tax for which he or it may be separately liable, and notwithstanding anything contained in clause (*a*) of section 12, be liable for a share of tax on the income so assessed according to the portion of the family, branch, tarwad or tavazhi property allotted to him or it and the Agricultural Income-Tax Officer shall make assessments accordingly on the various members and groups of members in accordance with the provisions of section 19 :

Provided that all the members and groups of members whose family branch tarward or tavahzi property has been partitioned or divided for maintenance shall be liable jointly and severally for the tax on the total agricultural income received by or on behalf of the family, branch, tarwad or tavazhi as such up to the date of the partition.

(3) Where such an order has not been passed in respect of a Hindu family, an Aliyasanthana family or branch or a Marumakkattayam, tarwad or tavazhi hitherto assessed as undivided, such family branch, tarwad or tavazhi shall be deemed for the purpose of this Act to continue to be an undivided family, branch, tarwad or tavazhi.

31. *Notice of demand.*—Where any tax or penalty is due in consequence of any order passed under or in pursuance of this Act, the Agricultural Income-Tax Officer shall serve on the assessee a notice of demand in the prescribed form specifying the sum of payable.

32. *Appeal Against assessment.*—(1) Any assessee objecting to the amount of income assessed or tax determined or loss computed under section 19 or the amount of tax determined under section 19 or denying his liability to be assessed under this Act, or objecting to any order under any of the provisions of [1][sections (22, 26, 29, 30 and 42) made by the Agricultural Income-Tax Officer may appeal to the Deputy Commissioner against the assessment or order :

Provided that no appeal shall lie in respect of an assessment made under sub-section (4) of section 19.

(2) The appeal shall be presented within a period of sixty day from the date of service of the order but the appellate authority may admit an appeal presented after the expiration of the said period, if the authority is satisfied that the appellant had sufficient cause for not presenting it within the said period.

(3) The appeal shall be in the prescribed form and shall be verified in the prescribed manner.

(4) The appellate authority shall fix a day and place for the hearing of the appeal and may from time to time adjourn the hearing and make or cause to be made such further inquiry as it thinks fit.

(5) In disposing of an appeal, the appellate authority may—

(*a*) in the case of an order of assessment :—

(i) confirm, reduce, enhance or annul the assessment ;

(ii) set aside the assessment and direct the Agricultural Income-Tax Officer to make a fresh assessment after such further inquiry as may be directed ; or

(*b*) in the case of any other order, confirm, cancel or vary such order :

Provided that no enhancement of an assessment or penalty shall be made under this section unless the appellant has had a reasonable opportunity.

[2][(6) Notwithstanding that an appeal has been preferred under sub-section (1), tax shall be paid in accordance with the assessment made in the case :

Provided that the appellate authority may in its discretion give such directions as it thinks fit, in regard to the payment of tax, if the appellant furnishes sufficient security to its satisfaction in such manner as may be prescribed.]

---

1 Substituted by Act 29 of 1963.

2. Added by Act 29 of 1963.

33. *Appeal against order of refusal to refund.*—The provisions of the foregoing section shall, so far as may be, apply to any order of refusal of any refund admissible under this Act or the rules made thereunder.

[1][34. *Appeal to the Appellate Tribunal.*—(1) Any assessee objecting to an order of the Agricultural Income-Tax Officer under section 23, or an order passed by the Deputy Commissioner under section 22 or under section 32, may appeal to the Appellate Tribunal within sixty days from the date on which the notice of such order was communicated to the assessee.

(2) The Appellate Tribunal may admit an appeal preferred after the period of sixty days referred to in sub-section (1), if it is satisfied that the assessee had sufficient cause for not preferring the appeal within that period.

(3) The appeal shall be in the prescribed form, shall be verified in the prescribed manner, and shall be accompanied by a fee equal to two per cent of the amount of assessment objected to, provided that the sum payable shall in no case be less than five rupees or more than two hundred rupees.

(4) The Appellate Tribunal shall, after giving both parties to the appeal a reasonable opportunity of being heard, pass such orders thereon as it thinks fit :

Provided that, if the appeal involves a question of law on which the Appellate Tribunal has previously given its decision in another appeal and either a revision petition in the High Court against such decision or an appeal in the Supreme Court against the order of the High Court thereon is pending, the Appellate Tribunal may defer the hearing of the appeal before it till such revision petition in the High Court or the appeal in the Supreme Court is disposed of.

(5) Notwithstanding that an appeal has been preferred under sub-section (1), tax shall be paid in accordance with the assessment made in the case :

Provided that the Appellate Tribunal may, in its discretion, give such directions as it thinks fit, in regard to the payment of tax, if the appellant furnishes sufficient security to its satisfaction in such form and manner as may be prescribed :

Provided further that if as a result of the appeal any change becomes necessary in such assessment, the Appellate Tribunal may authorise the Agricultural Income-Tax Officer to amend the assessment, and the Agricultural Income-Tax Officer shall amend the

1 Substituted by Mysore Act 29 of 1963.

assessment accordingly, and thereupon, the amount overpaid by the assessee shall be refunded to him without interest, or the additional amount of tax due from him shall be collected in accordance with the provisions of this Act, as the case may be.

(6) (*a*) The Appellate Tribunal may, on the application either of the assessee or of the Deputy Commissioner review any order passed by it under sub-section (4) on the basis of facts which were not before it when it passed the order:

Provided that no such application shall be preferred more than once in respect of the same order.

(*b*) The application for review shall be preferred in the prescribed manner within six months from the date on which the order to which the application relates was communicated to the applicant; and where the application is preferred by the assessee, it shall be accompanied by a fee equal to that which had been paid in respect of the appeal:

Provided that if the application for review is preferred within ninety days from the date on which the order to which the application relates is communicated to the applicant, the application shall be accompanied by half the fee which had been paid in respect of the appeal.

(7) The Appellate Tribual may, at any time within four years from the date of the order, with a view to rectifying any mistake apparent from the record, amend any order passed by it under this section, and shall make such amendment if the mistake is brought to its notice by the assessee or the Agricultural Income-Tax Officer:

Provided that an amendment which has the effect of enhancing the assessment or reducing the refund or otherwise increasing the liability of the assessee, shall not be made under this sub-section unless the Appellate Tribunal has given notice to the assessee of its intention to do so and has allowed the assessee a reasonable opportunity of being heard.

(8) Except as provided in the rules made under this Act, the Appellate Tribunal shall not have power to award costs to either of the parties to the appeal or review.

(9) Every order passed by the Appellate Tribunal under sub-section (4), sub-section (6) or sub-section (7) shall be communicated to the assessee, the Deputy Commissioner and the Commissioner.

(10) Every order passed by the Appellate Tribunal under sub-section (4) shall, subject to the provisions of sub-sections (6) and (7), and section 55, be final and every order passed by it under sub-section (6) shall subject to the provisions of section 55, be final].

[1][35. *Revision by Commissioner of orders prejudicial to revenue.*—(1) The Commissioner may call for and examine the record of any proceeding under this Act, and if he considers that any order passed therein by any authority subordinate to him is erroneous in so far as it is prejudicial to the interests of the revenue, he may, after giving the assessee an opportunity of being heard and after making or causing to be made such inquiry as he deems necessary, pass such order thereon as the circumstances of the case justify, including an order enhancing or modifying the assessment, of cancelling the assessment and directing a fresh assessment.

(2) No order shall be made under sub-section (1)—

(*a*) to revise an order of re-assessment made under section 36, or

(*b*) after the expiry of four years from the date of the order sought to be revised.

Explanation.—In computing the period of limitation for the purpose of sub-section (2), any period during which any proceeding under this section is stayed by an order or injunction of any Court shall be excluded.

(3) Any order passed by the Commissioner under this section shall, subject to revision by the High Court under Section 55, be final.]

36. *Income escaping assessment.*—If for any reason any agricultural income chargeable to tax under this Act has escaped assessment in any financial year or has been assessed at too low a rate, the Agricultural Income-Tax Officer, may, in cases falling under sub-section (3) of section 40, at any time within five years and in any other case at any time within three years, of the end of that year serve on the person liable to pay the tax or in the case of a company on the principal officer thereof, a notice containing all or any of the requirements which may be included in a notice under sub-section (2) of section 18 and may proceed to assess or re-assess such income and the provisions of this Act shall, so far as may be, apply accordingly as if the notice were issued under that sub-section.

Provided that the tax shall be charged at the rate at which it would have been charged if such income had not escaped assessment or full assessment as the case may be :

---

1 Substited by Act 29 of 1963.

[1][Provided further that in computing the period of limitation for assessment or re-assessment under this section, the time during which the assessment has been deferred on account of any stay order granted by any court or other authority in any case or by reason of the fact that an appeal or other proceeding is pending before the High Court or the Supreme Court, shall be excluded:

Provided also that nothing contained in this section limiting the time within which any action may be taken or any order, assessment or re-assessment may be made, shall apply to an assessment or assessment made on the assessee or any person in consequence of, or to give effect to, any finding direction or order made under section 32, 33, [2][34], 35 or 55 or any judgment, or order made by the Supreme Court, the High Court or any other Court].

[3][37. *Rectification of mistake.*—(1) With a view to rectifying any mistake apparent from the record,—

(*a*) the Agricultural Income-Tax Officer may amend any order of assessment or of refund or any other order passed by him;

(*b*) the Deputy Commissioner may amend any order passed by him in appeal under section 32;

(*c*) the Commissioner may amend any order passed by him in revision under section 35.

(2) Subject to the provisions of this section, the authority concerned—

(*a*) may make an amendment under sub-section (1) of its own motion, and

(*b*) shall make such amendment for rectifying any such mistake which has been brought to its notice by the assessee, and where the authority concerned is the Deputy Commissioner, by the Agricultural Income-Tax Officer also.

(3) An amendment, which has the effect of enhancing an assessment or reducing a refund or otherwise increasing the liability of the assessee, shall not be made under this section unless the authority concerned has given notice to the assessee of its intention so to do and has allowed the assessee a reasonable opportunity of being heard.

---

1 Inserted by Act 25 of 1962.
2 Inserted by Act 29 of 1963.
3. Substituted by Act 29 of 1963

(4) Where an amendment is made under this section an order shall be passed in writing by the Agricultural Income-Tax authority concerned.

(5) Subject to the provisions of section 45A, where any such amendment has the effect of reducing the assessment, the Agricultural Income-Tax Officer shall make any refund which may be due to such assessee.

(6) Where any such amendment has the effect of enhancing the assessment or reducing the refund already made, the Agricultural Income-Tax Officer shall serve on the assessee a notice of demand in the prescribed from specifying the sum payable, and such notice of demand shall be deemed to be issued under section 31 and the provisions of this Act shall apply accordingly.

(7) No amendment under this section shall be made after the expiry of four years from the date of the order sought to be amended.]

38. *Power to take evidence on oath, etc.*—The Commissioner, the Deputy Commissioner and the Agricultural Income-Tax Officer shall, for the purposes of this Chapter, have the same powers as are vested in a Court under the Code of Civil Procedure, 1908 (Central Act V 1908), when trying a suit, in respect of the following matters, namely:—

(*a*) enforcing the attendance of any person and examining him on oath or affirmation;

(*b*) compelling the production of documents; and

(*c*) issuing commissions for the examination of witnesses; and any proceedings before the Commissioner, Deputy Commissioner or Agricultural Income-Tax Officer shall be deemed to be a "Judicial proceeding" within the meaning of sections 193 and 228 and for the purposes of section 196 of the Indian Penal Code (Central Act XLV of 1860).

39. *Power to call for information.*—The Agricultural Income-Tax Officer or the Deputy Commissioner may for the purposes of this Act—

(*i*) require any firm to furnish a return of the names of all the members of the firm, their addresses and such other particulars as may be required for the purposes of assessment;

(*ii*) require any person whom he has reason to believe to be a trustee, guardian or agent, to furnish him with a return of the

names of the persons for or of whom he is trustee, guardian or agent and of their addresses.

40. *Assessee not to recover rent in excess of that mentioned in rent-roll, etc.*—(1) If for the purpose of calculating or verifying the agricultural income specified in a return under section 18, the assessee produces before any Agricultural Income-Tax Authority any rent-roll or other document showing the amount of rent due to him, he shall not be entitled to recover by suit or otherwise rent in respect of such tenure or holding included in his return at a rate higher than that mentioned in such rent-roll or document in respect of such tenure or holding unless the rent thereof has, since the date of the return, been lawfully enhanced.

(2) Any person who has produced a rent-roll or other document referred to in sub-section (1) may, within one year of producing such rent-roll or document, apply to the Agricultural Income-Tax Officer to make any correction therein and such officer may, if he is satisfied that there has been a *bona fide* mistake, pass an order correcting such rent-roll or document.

(3) Where the Agricultural Income-Tax Officer passes an order under sub-section (2) he may assess, under section 36 any income escaping assessment by reason of the original incorrectness of the entry corrected.

CHAPTER V

Recovery of Tax and Penalties

41. *Tax when payable.*—(1) Any amount specified as payable in a notice of demand under section 31 or an order under section 32, section 34 or section 35, shall be paid within the time, at the place and to the person mentioned in a notice or order or if a time is not so mentioned, then on or before the first day of the second month following the date of the service of the notice or order and any assessee failing so to pay shall be deemed to be in default:

Provided that, when an assessee has presented an appeal under section 32, the Agricultural Income-Tax Officer may, in his discretion treat the assessee as not being in default as long as such appeal is undisposed of and if in any such case the Agricultural Income-Tax Officer considers that the assessee should be held to be in default, he shall refer the matter to the authority to whom the appeal was presented for orders and shall treat the assessee as not being in default until the said authority passes orders to the contrary.

(2) If an assessee makes an application within the time mentioned in the notice of demand in section 31, for being allowed to pay the tax due, the Agricultural Income-Tax Officer may in his discretion, by order in writing, allow the assessee to pay the tax due, in instalments not exceeding four in number at such intervals as the said Officer may fix in his discretion or extend the time for the payment of the entire tax due for such reasonable period as he may fix if the assessee undertakes in writing to pay interest at 6¼ per cent or as may be prescribed :

Provided that if as a result of an application made by the assessee, the Agricultural Income-Tax Officer allows the assessee to pay the tax due in instalments, the assessee shall be deemed to have waived all his rights of appeal under this Act :

Provided further that if, on being allowed to pay the tax due by instalments, the assessee defaults in the payment of any one instalment, he shall be deemed to be a defaulter in respect of the total remaining amount of tax due.

42. *Mode and time of recovery.*—(1) When an assessee is in default in making a payment of agricultural income-tax the Agricultural Income-Tax Officer may, in his discretion, direct that, in addition to the amount of the arrears, a sum not exceeding one-eighth of that amount shall be recovered from the assessee by way of penalty.

(2) For the purposes of sub-section (1) the Agricultural Income-Tax Officer may direct the recovery of any sum less than the amount of the arrears and may enhance the sum so directed to be recovered from time to time in the case of a continuing default, so however that the total sum so directed to be recovered shall not exceed the amount of the arrears payable.

(3) The Agricultural Income-Tax Officer may forward to the Deputy Commissioner or Collector of the Revenue District a certificate under his signature specifying the amount of arrears due from an assessee and the said Deputy Commissioner, or Collector, on receipt of such certificate, shall proceed to recover from such assessee the amount specified as if it were an arrear of land revenue :

Provided that, without prejudice to any other powers of the Deputy Commissioner or Collector of the Revenue District in this behalf, he shall, for the purpose of recovering the said amount have the powers which under the Code of Civil Procedure, 1908 (Central Act V of 1908), a civil court has for the purpose of the recovery of an amount due under a decree.

43. *Right, title and interest in property sold for arrears of tax in certain cases.*—(1) Where any property of a Hindu undivided family, an Aliyasanthana family or branch, or a Marmakkattayam tarwad, tavazhi, is sold for the realisation of arrears of agricultural income-tax, the right, title and interest of all the members of such family, branch, tarwad or tavazhi in the property shall pass to the purchaser.

(2) Where any person has been assessed to agricultural income-tax on the agricultural income derived from a land held by him wholly or partly for the benefit of other persons and the tax payable by him is in arrears, the land so held by him may be attached and sold for the realisation of such arrears and on such sale, the right, title and interest of such person in the said land shall pass to the purchaser.

44. *Recovery of penalties.*—Any sum imposed by way of penalty under the provisions of section 22, section 26 or section 42 shall be recoverable in the manner provided in this Chapter for the recovery of arrear of tax.

CHAPTER VI

REFUNDS

45. *Refunds.*—(1) If any person satisfies the Agricultural Income-Tax Officer that the amount of agricultural income-tax paid by him or on his behalf or treated as paid on his behalf for any year exceeds the amount with which such person is properly chargeable under this Act, for that year, he shall be entitled to a refund of any such excess.

(2) The Deputy Commissioner in the exercise of his appellate powers, the Commissioner in the exercise of his [1][xx] revisional powers, if satisfied to the like effect, shall cause a refund to be made by the Agricultural Income-Tax Officer of any amount found to have been wrongly paid or paid in excess.

(3) Where agricultural income of one person is included under any provision of this Act in the total agricultural income of any other person, such other person only shall be entitled to a refund under this section in respect of such income.

(4) Nothing in this section shall operate to validate any objection or appeal which is otherwise invalid or to authorise the

---

1 Certain words omitted by Act 29 of 1963.

revision of any assessment or other matter which has become final and conclusive or the review by any officer of a decision of his own which is subject to appeal or revision, or where any relief is specifically provided elsewhere in this Act, to entitle any person to any relief other than or greater than that relief.

[1][45-A. (1) *Power to withhold refund in certain cases.*—Where an order giving rise to a refund is the subject matter of an appeal or further proceedings or where any other proceedings under this Act is pending, and the Agricultural Income-Tax Officer is of the opinion that the grant of the refund is likely to adversely affect the revenue, the Agricultural Income-Tax Officer may, with the previous approval of the Deputy Commissioner, withhold the refund till such time as the Deputy Commissioner may determine.

(2) Where a refund is withheld under the provisions of sub-section (1), the State Government shall pay to the assessee simple interest at four per cent per annum on the amount of refund ultimately determined to be due as a result of the appeal or further proceedings for the period commencing after the expiry of six months from the date of the order referred to in sub-section (1) to the date the refund is granted.]

46. *Refunds admissible under the Rules.*—Refunds shall also be admissible under this Act in such cases, and to such extent as may be prescribed.

47. *Power to set off amount of refund against tax remaining payable.*—Where under any of the provisions of this Act, refund is found to be due to any person, the Agricultural Income-Tax Officer, the Deputy Commissioner or the Commissioner, as the case may be, may, in lieu of payment of the refund, set off the amount to be refunded, or any part of that amount against the agricultural income-tax, if any, remaining payable by the person to whom the refund is due.

48. *Power of representative of deceased person or persons disabled to make claim on his behalf.*—Where through death, incapacity, bankruptcy, liquidation or other cause a person who would but for such cause have been entitled to a refund under any of the provisions of this Act, or to make a claim under section 45, is unable to receive such refund or to make such claim, his executor,

---

1 Inserted by Act 29 of 1963.

administrator or other legal representative or the trustee or receiver, as the case may be, shall be entitled to receive such refund or to make such claim for the benefit of such person or his estate.

49. *Limitation of claims for refund.*—No claim to any refund of agricultural income-tax under this Chapter shall be allowed, unless it is made within three years from the last day of the financial year commencing next after the expiry of the previous year in which the agricultural income was received or one year from the date on which the assessment is completed, whichever is later.

CHAPTER VII

Offences and Penalties

50. *False statements in declaration.*—If any person makes a statement in a verification mentioned in section 18 or sub-section (3) of section 32 [1][or sub-section (3) of section 34] or in any application under section 67, which is false and which he either knows or believes to be false or does not believe to be true, he shall be deemed to have committed the offence described in section 177 of the Indian Penal Code, 1860 (Central Act XLV of 1860).

51. *Failure to furnish return or to supply information.*—If any person fails without reasonable cause or excuse—

(*a*) to furnish in due time any of the returns specified in sub-section (1) or sub-section (2) of section 18 or in section 39 ; or

(*b*) to furnish a certificate required by section 16 ; or

(*c*) to grant inspection or allow copies to be taken in accordance with the provision of section 62 ; or

(*d*) to produce or cause to be produced on or before the date mentioned in any notice under sub-section (4) of section 18, such accounts or documents as are referred to in the notice,

he shall be punishable with fine which may extend to five rupees for every day during which the default continues.

52. *Prosecution to be at the instance of the Deputy Commissioner.*—(1) A person shall not be proceeded against for an offence under section 50 or section 51 except at the instance of the Deputy Commissioner.

---

1 Substituted by Act 29 of 1963.

(2) Before instituting proceedings against any person under sub-section (1), the Deputy Commissioner shall call upon such person to show cause why proceedings should not be instituted against him.

(3) The Deputy Commissioner may either before or after the institution of proceedings compound any such offences.

53. *Disclosure of information by public servant.*—(1) All particulars contained in any statement made, return furnished, or account or documents produced under the provisions of this Act or in any evidence given, or affidavit or deposition made in the course of any proceedings under this Act other than proceedings under this Chapter, or in any record of an assessment proceedings or any proceeding relating to the recovery of a demand prepared for the purposes of this Act, shall be treated as confidential and notwithstanding anything contained in any law, no court shall, save as provided in this Act, be entitled to require any public servant to produce before it any such reurn, accounts, documents or record or any part of such record or to give evidence before it in respect thereof.

(2) If a public servant discloses any particulars contained in any such statement, return, accounts, documents, evidence, affidavit, deposition or record, he shall be punishable with imprisonment which may extend to six months and shall also be liable to fine.

(3) Nothing contained in this section shall apply to the disclosure—

(*a*) of any such particulars for the purposes of prosecution under the Indian Penal Code (Central Act XLV of 1860) in respect of any such statement, return, accounts, documents, evidence, affidavit or depositions or for the purposes of a prosecution under this Act, or

(*b*) of any such particulars to any person acting in the execution of this Act where it is necessary to disclose the same to him for the purposes of this Act; or

(*c*) of any such particulars occasioned by the lawful employment under this Act of any process for the service of any notice or the recovery of any demand; or

(*d*) of any such particulars to a Civil Court in any suit to which the State Government is a party which relates to any matter arising out of any proceeding under this Act, or

(*e*) of any such particulars to any officer appointed to audit agricultural income-tax receipts or refunds; or

(*f*) of any such particulars relevant to any inquiry into the conduct of an official of the Agricultural Income Tax Department, to any officer or authority appointed or authorised to hold such inquiry ; or

(*g*) of any such particulars relevant to any inquiry into a charge of misconduct in connection with proceedings under this Act against a legal practitioner or registered accountant ; or

(*h*) of any such particulars occasioned by the lawful exercise by a public servant of his powers under any law relating to stamps, to impound an insufficiently stamped document ; or

(*i*) of such facts to an officer of the Central Government as may be necessary for the purpose of enabling that Government to levy or realise any tax or duty imposed by it ; or

(*j*) of such facts to any authority exercising powers under any Act of the State Legislature imposing any tax or duty as may be necessary for enabling it duly to exercise such powers ; or

(*k*) of such particulars, to the appropriate authority as may be necessary to establish whether a person has or has not been assessed to agricultural income-tax in any particular year or years where under the provisions of any law for the time being in force such fact is required to be established ; or

(*l*) of particulars in any rent-roll or other document produced by any assessee as the basis of his agricultural income or any part of such income ; or

(*m*) of such facts as may be necessary to enable an intending purchaser or other transferee of property to ascertain the nature and extent of the liability of any such property for agricultural income-tax ; provided that no such disclosure shall be made except with the consent of the assessee.

[1][(*n*) of so much of such particulars, to an Agricultural Income-Tax authority, as may be necessary to make assessment to the best of his judgment, of agricultural income-tax payable by an assessee ;

---

1 Substituted by Act 29 of 1963.

(*o*) of any such particulars relevant to any inquiry into a charge of misconduct in connection with agricultural income-tax proceedings against a legal practitioner or accountant, to the authority empowered to take disciplinary action against the members of the profession to which he belongs ;

(*p*) of such information as may be required by any officer or department of the State Government for the purpose of investigation into the conduct and affairs of any public servant for purposes of an inquiry under clause (*f*) or for prosecution before a court of law ;

(*q*) of such information as may be required to a court of law in connection with any prosecution of a public servant arising out of any investigation referred to in clause (*p*)].

(4) Nothing in this section shall apply to the production by a public servant before a court of any document, declaration or affidavit filed or the record of any statement of deposition made, in proceedings under section 30 or to the giving of evidence by a public servant in respect thereof.

[1][(4-A) Nothing in this section shall be construed as prohibiting the voluntary disclosure of any particulars referred to in sub-section (1) by the person by whom the statement was made, the return furnished, the accounts or documents produced, the evidence given or the affidavit or deposition made, as the case may be.]

(5) No prosecution shall be instituted under this section—

(*a*) against a person who is not removable from his office save by or with the sanction of the Government or some higher authority, except with the previous sanction of the Government, or

(*b*) against any other person, except with the previous sanction of the authority competent to remove him from his office.

[2][CHAPTER VII-A

SUPER-TAX

53-A. *Charge of super-tax.*—In addition to the agricultural income-tax charged for any year, there shall be charged, levied and

1 Inserted by Act 29 of 1963.

2. Inserted by Act 31 of 1962.

paid for that year in respect of the total agricultural income of the previous year of any person an additional tax, referred to as super-tax, at the rate or rates laid down in Part I-A of the Schedule :

Provided that when the profits and gains of an unregistered firm or other association of persons not being a company have been assessed to super-tax, such tax shall not again be payable by a partner of the firm or a memeber of the association, as the case may be, in respect of the amount of such profits and gains which is proportionate to his share.

53-B. *Total agricultural income for purposes of super-tax.*— The total agricultural income of any person for the purposes of the levy of super-tax shall be the total agricultural income determined and assessed to agricultural income-tax under section 3, and where an assessment of total agricultural income has become final and conclusive for the purposes of the agricultural income-tax for any year the assessment shall also be final and conclusive for the purposes of super-tax for the same year.

53-C. *Application of Act to super-tax.*—All the provisions of this Act relating to the charge, assessment, collection and recovery of agricultural income-tax, except those contained in sub-section (1) of section 3, shall apply so far as may be, to the charge, assessment, collection and recovery of super-tax.]

CHAPTER VIII

MISCELLANEOUS

54. *Place of assessment.*—(1) Subject to any orders passed under sub-section (2), the agricultural income of a person shall be assessed by the Agricultural Income-Tax Officer of the area in which is situated the land from which the greater part of the agricultural income is derived :

Provided that here an assessee has made a return under sub-section (1) of section 18 to the Agricultural Income-Tax Officer having jurisdiction over the assessee's place of residence or the place where any of his lands is situated or where his accounts are maintained he shall be deemed to have elected such place as his place of assessment and it shall be accepted by the officer concerned unless for reasons to be recorded in writing he passes an order that the assessment shall be made in any other place.

(2) (*a*) An assessee who has not made a return under section 18 may, before the expiry of the time allowed for the submission of the return, apply to the Agricultural Income-Tax Officer of the area in which is situated the land from which the greater part of the agricultural income of the assessee is derived, to be assessed at his usual place of residence or at the place where the accounts relating to his agricultural income are kept, if either of such places is situated in the State and the Agricultural Income-Tax Officer shall refer the matter to the Deputy Commissioner whose decision thereon shall be final.

(*b*) Where and order is passed under clause (*a*), the assessee shall not be entitled to make any further application to change his place of assessment :

Provided that the Agricultural Income-Tax Officer may allow the assessee to be assessed at any other place upon such conditions as he thinks fit.

(3) Notwithstanding anything contained in this section, every Agricultural Income-Tax Officer shall have all the powers conferred by or under this Act on an Agricultural Income-Tax Officer in respect of any agricultural income derived from land situated within the area for which he is appointed.

[1][55. *Revision by High Court.*—(1) Within sixty days from the date on which he is served with the order, the assessee or the Deputy Commissioner, in the case of an order under sub-section (4) or sub-section (6) of section 34, and the assessee, in the case of an order under section 35, may prefer a petition to the High Court against the order on the ground that the Appellate Tribunal or the Commissioner, as the case may be, has either failed to decide or decided erroneously any question of law :

Provided that the High Court may admit an application preferred after the period of sixty days aforesaid if it is satisfied that the petitioner had sufficient cause for not preferring the petition within that period.

(2) The petition shall be in the prescribed form, shall be verified in the prescribed manner, and shall, when it is preferred by the assessee, be accompanied by a fee of one hundred rupees.

(3) If the High Court, on perusing the petition considers that there is no sufficient ground for interfering, it may dismiss the petition summarily :

Provided that no petition shall be dismissed unless the petitioner has had a reasonable opportunity of being heard in support thereof.

---

1 Substituted by Act 29 of 1963.

(4) (*a*) If the High Court does not dismiss the petition summarily it shall, after giving both parties to the petition a reasonable opportunity of being heard, determine the question or questions of law raised and either reverse, affirm, or amend the order against which the petition was preferred or remit the matter to the Appellate Tribunal or the Commissioner, as the case may be, with the opinion of the High Court on the question or questions of law raised or pass such other order in relation to the matter as the High Court thinks fit.

(*b*) Where the High Court remits the matter to the Appellate Tribunal or the Commissioner as the case may be with its opinion on the question or questions of law raised, the Appellate Tribunal or the Commissioner as the case may be, shall amend the order passed by it or him in conformity with such opinion.

(5) Before passing an order under sub-section (4), the High Court may, if it considers necessary so to do remit the petition to the Appellate Trbunal or the Commissioner, as the case may be, and direct it or him to return the petition with its or his finding on any specific question or issue.

(6) Notwithstanding that a petition has been preferred under sub-section (1), the tax shall be paid in accordance with the assessment made in the case :

Provided that, if as a result of the petition any change becomes necessary in such assessment, the High Court may authorise the Agricultural Income-Tax Officer to amend the assessment, and on such amendment being made, the amount overpaid by the assessee shall be refunded to him without interest, or the additional amount of tax due from him shall be collected in accordance with the provisions of this Act, as the case may be.

(7) (*a*) The High Court may on the application either of the assessee or of the Deputy Commissioner, review any order passed by it under sub-section (4) on the basis of facts which were not before it when it passed the order.

(*b*) The application for review shall be preferred in the prescribed manner within ninety days from the date of communication of the order sought to be reviewed ; and where the application is preferred by the assessee, it shall be accompanied by a fee of one hundred rupees.

(8) In respect of every petition preferred under sub-section (1) or sub-section (7), the costs shall be in the discretion of the High Court.]

[1][56. *Petitions and applications to be heard by a Bench of the High Court.*—Every petition or application preferred to the High Court under section 55 shall be heard by a Bench of not less than two judges, and in respect of such petition or application, the provisions of section 98 of the Code of Civil Procedure, 1908 (Central Act V of 1908) shall so far as may be, apply.]

57. *Appearance by authorised representative.*—(1) Any assessee who is entitled or required to attend before any Agricultural Income-Tax Authority in connection with any proceeding under this Act otherwise than when required under section 38 to attend personally for examination on oath or affirmation, may attend either in person or by any person duly authorised by him in writing in this behalf being a relative or a person wholly or principally employed in the service of the assessee or a lawyer or an accountant or an Income-tax practitioner and not being disqualified on the ground of misconduct by or under any law or under any order of Government.

(2) No person who has been dismissed from Government service shall be qualified to represent an assessee under sub-section (1); and if any lawyer or accountant or an Income-tax practitioner is found guilty of misconduct in connection with any proceedings under the [2][Indian Income-Tax Act, 1922 (Central Act XI of 1922)], or this Act by the authority empowered to take disciplinary action against members of the profession to which he belongs, or if any other person is found guilty of such misconduct by the Commissioner, the Commissioner may direct that he shall be thenceforward disqualified to represent an assessee under sub-section (1) :

Provided that—

(*a*) no such direction shall be made in respect of any person, unless he is given a reasonable opportunnity of being heard ;

(*b*) any person against whom such direction is made may within one month of the making of the direction, appeal to the prescribed authority to have the direction cancelled ; and

(*c*) no such direction shall take effect until one month from the making thereof, or, when an appeal is preferred, until the disposal of the appeal.

---

1 Substituted by Act 29 of 1963

2 Now see the Income-Tax Act, 1961 (Central Act 43 of 1961)

(3) In this section—

(i) a person regularly employed by the assessee shall include any officer of a Scheduled Bank as defined in the Reserve Bank of India Act, 1934 (Central Act II of 1934), with which the assessee maintains a current account or has other regular dealings ;

(ii) "accountant" means a member of an association of accountants recognised in this behalf by the Government ;

(iii) "Income-tax practitioner" means an Income-tax practitioner as defined in the [1][Indian Income-Tax Act, 1922 (Central Act XI of 1922)] ;

(iv) "lawyer" means any person entitled to plead in any court of law in the State.

58. *Receipt to be given.*—A receipt shall be given for any money paid or recovered under this Act.

59. *Indemnity*—Every person deducting, retaining or paying any tax in pursuance of this Act in respect of any agricultural income belonging to any other person is hereby indemnified for the deduction, retention or payment thereof.

60. *Manner of service of notices.*—(1) A notice or requisition under this Act may be served on the person therein named either by registered post or, as if it were a summons issued by a Court, under the Code of Civil Procedure, 1908 (Central Act V of 1908).

(2) Any such notice or requisition may, in the case of a firm, **Hindu** undivided family, an Aliyasanthana family or branch or a **Marumakkathayam** tarwad or tavazhi be addressed to any member **of the** firm or to the manager, yajaman or karnavan, or any adult male member of the family branch, tarwad or tavazhi and in the case of any other association of persons be addressed to the principal officer thereof.

61. *Power to grant extension of time for returns, etc.*—The Agricultural Income-Tax Officer may in his discretion, in the case of any person or class of persons extend the date before which the return under sub-section (1) of section 18 has to be furnished or, on application by an assessee, allow him such extension or extensions of time as the officer thinks fit to furnish the return or comply with the terms of a notice under this Act.

1. Now see the Income Tax Act, 1961 (Central Act 43 of 1961)

62. *Powers to inspect registers of members of company, etc.*—The Agricultural Income-Tax Authority or any person authorised by him in writing in that behalf may inspect and, if necessary, take copies or cause copies to be taken of any register of the members, debenture holders or mortgagees of any company or of any entry in such register.

[1][62A. *Offences by companies.*—(1) If the person committing an offence under this Act is a company, the company, as well as every person in charge of, and responsible to, the company for the conduct of its business at the time of the commission of the offence shall be deemed to be guilty of the offence and shall be liable to be proceeded against and punished accordingly:

Provided that nothing contained in this sub-section shall render any such person liable to any punishment if he proves that the offence was committed without his knowledge or that he exercised all due diligence to prevent the commission of such offence.

(2) Notwithstanding anything contained in sub-section (1), where an offence under this Act has been committed by a company and it is proved that the offence has been committed with the consent or connivance of, or that the commission of the offence is attributable to any neglect on the part of, any director, manager, managing agent or any other officer of the company, such director, manager, managing agent or such other officer shall also be deemed to be guilty of that offence and shall be liable to be proceeded against and punished accordingly.

Explanation.—For the purpose of this section,—

(*a*) "company" means any body corporate and includes a firm or other association of individuals; and

(*b*) "director" in relation to a firm, means a partner in the firm].

63. *Power to make rules.*—(1) The State Government may, subject to the condition of previous publication, by notification in the official Gazette make rules for carrying out the purposes of this Act.

(2) In particular and without prejudice to the generality of the foregoing power, the State Government may make rules—

(*a*) as to the manner in which and the procedure by which agricultural income of a person shall be computed;

---

1. Inserted by Act 29 of 1963.

(*b*) as to the deductions to be made in the computation of agricultural income ;

(*c*) as to the special deductions and allowances where expenditure has to be incurred for a number of years before income is derived therefrom ;

(*d*) as to the form of returns under section 18 and the manner in which they should be verified ;

(*e*) as to the form of the notice of demand mentioned in section 31 ;

(*f*) as to the form in which appeals under sections 32 and 34 shall be presented and the manner in which they shall be verified ;

(*g*) as to the form of the notice of demand mentioned in sub-section (3) of section 37 ;

[1][(*h*) as to the form in which the petitions and applications under section 55 shall be presented and the manner in which they shall be verified ;]

(*i*) as to the manner in which and the authority to whom applications for refunds shall be made and the procedure to be followed in respect of such applications ;

(*j*) as to the authority by whom and the manner in which refunds shall be made ; and

(*k*) as to all other matters expressly required or allowed by this Act to be prescribed.

[2][(2A) Any rule under this Act may be made to have effect retrospectively and when any such rule is made, a statement specifying the reasons for making such a rule shall be laid before both Houses of the State Legislature along with the rule under sub-section (3). All rules made under this Act shall, subject to any modification made under sub-section (3), have effect as if enacted in this Act.]

[3][(3) Every rule made under this Act shall be laid as soon as may be after it is made, before each House of the State Legislature while it is in session for a total period of thirty days which may be comprised in one session or in two successive sessions and if, before the expiry of the session in which it is so laid or the session immediately following, both Houses agree in making any modification in the rule or both Houses agree that the rule should not be made, the

1 Substituted by Act 29 of 1963.
2 Inserted by Act 29 of 1963.
3. Substituted by Act 29 of 1963.

rule shall thereafter have effect only in such modified form or be of no effect, as the case may be ; so, however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule.]

64. *Bar of suits in Civil Courts.*—No suit shall be brought in any Civil Court to set aside or modify any assessment made under this Act and no prosecution, suit or other proceeding shall lie against any officer of the State Government for anything in good faith done or intended to be done under this Act.

65. *Computation of period of limitation.*—In computing the period of limitation prescribed for any appeal under this Act or for an application under section 55 the date on which the order complained of was made and the time requisite for obtaining a copy of such order shall be excluded.

66. *Classification of land for composition of agricultural income-tax, etc.*—(1) Lands used for growing commercial crops other than [1][plantation crops, ganja or timber] shall be classified into eight classes as specified in Part II of the Schedule for determining—

(i) the extent of land entitled to exemption from payment of agricultural income-tax under clause (ii) of the first proviso to Part I of the Schedule ; and

(ii) the extent of the land and the rates for lumpsum payment to be made for purposes of composition of the agricultural income-tax under section 67.

(2) For purposes of sub-section (1), the total extent of land of any person shall be determined in terms of the eighth class of land in accordance with the formula in Part II of the Schedule for determining the equivalent extents of land of different classes.

(3) Where more than one crop or the same crop, is grown successively on any land during any year, the total extent of land shall, for purposes of sub-sections (1) and (2) be the aggregate extents of the lands on which each crop is grown during that year.

67. *Composition of agricultural income-tax.*—(1) Any person who derives agricultural income from land not exceeding one hundred and fifty acres in extent of the eighth class of land or an extent equivalent thereto consisting of any one or more of the classes of land specified in Part II of the Schedule, may apply to the pres-

1 Substituted by Act 29 of 1963.

cribed officer, for permission to compound the agricultural income-tax [1][and super-tax] payable by him and to pay in lieu thereof a lumpsum at the rate specified in sub-section (2).

(2) The rate of lumpsum payable under sub-section (1) shall be two rupees per acre of the eighth class of land.

(3) Every application under sub-section (1) shall be submitted in such form, in such manner and within such time as may be prescribed.

(4) The prescribed officer shall, after satisfying himself that the particulars specified in the application are correct, by order in writing grant the permission.

(5) Notwithstanding anything contained in sub-section (1) of section 66,

(*a*) in respect of perennial crops, the extent of land containing only plants or trees which have not reached the age of yielding crop shall, for purposes of composition of agricultural income-tax, be excluded from the total extent of land of any person ; and

(*b*) if the Government is satisfied that there has been any loss or damage to crops due to drought, pests or other natural causes,

the Government may, by notification in the official Gazette reduce the rates of lumpsum payable for compounding the agricultural income-tax in such areas for such crops and during such years as may be specified in the notification.

(6) The permission granted under sub-section (4) shall be in force for the year for which it is granted ; and in respect of that period the provisions of this Act regarding the submission of returns, accounts or other documents, the assessment to agricultural income-tax or any other matter incidental thereto shall not apply in relation to the grantee.

68. *Amendment of Madras Act XIX of* 1954.—In section 3 of the Madras Land Revenue (Surcharge) Act, 1954 (Madras Act XIX of 1954), Explanation II shall be omitted.

69. *Repeal and savings.*—(1) The Coorg Agricultural Income-tax Act, 1951 (Coorg Act I of 1951) as in force in the Coorg District, the Hyderabad Agricultural Income-tax Act, 1950 (Hyderabad Act

1 Inserted by Act 31 of 1962.

XIII of 1950) as in force in the Hyderabad Area, the Madras Plantations Agricultural Income-tax Act, 1955 (Madras Act 5 of 1955) as in force in the Madras Area and the Mysore Agricultural Income-tax Act, 1955 (Mysore Act 4 of 1955) as in force in the Mysore Area, are hereby repealed :

Provided that such repeal shall not affect—

(*a*) the previous operation of the said enactments or anything duly done or suffered thereunder ; or

(*b*) any right, privilege, obligation or liability acquired accrued or incurred under the said enactments ; or

(*c*) any penalty, forfeiture or punishment incurred in respect of any offence committed against the said enactments ; or

(*d*) any investigation, legal proceeding (including assessment proceeding) or remedy in respect of any such right, privilege, obligation, liability, forfeiture or punishment as aforesaid ;

and any such investigation, legal proceeding or remedy may be instituted, continued or enforced, and any such penalty, forfeiture or punishment may be imposed as if this Act had not been passed.

(2) Notwithstanding anything contained in sub-section (1), for the purpose of giving effect to the preceding proviso to the said sub-section (1), the State Government may, by notification, in the official Gazette, make such provision as appears to it necessary or expedient—

(*a*) for making omissions from, additions to and adaptations and modifications of the rules, notifications and orders issued under the repealed enactments ;

(*b*) for specifying the authority, officer or person who shall be competent to exercise such functions exercisable under any of the repealed enactment or any rules, notifications or orders issued thereunder as may be mentioned in the said notification.

[1][(3) Notwithstanding anything contained in sub-section (1) nothing contained in any of the repealed enactments limiting the time within which any action may be taken or any order, assessment or re-assessment may be made shall apply to an assessment or re-assessment made on the assessee or any person—

(1) in consequence of, or to give effect to, any finding, direction or order made under any provision of the relevant

1 Inserted by Act 25 of 1962.

repealed enactment or any judgement or order made by the Supreme Court, High Court or any other court whether before or after the commencement of this Act;

(ii) to rectify any error on account of the assessment of such assessee or person under this Act, instead of under the relevant repealed enactment, provided such assessment or re-assessment under the repealed enactment is made within a period of two years from the date of commencement of the Mysore Agricultural Income-Tax (Amendment) Act, 1962.

70. *Power to remove difficulties.*—(1) If any difficulty arises in giving effect to the provisions of this Act in consequence of the transition to the said provisions from the provisions of the Acts in force immediately before the commencement of this Act, the State Government may by order published in the official Gazette, make such provisions as appear to it to be necessary or expedient for removing the difficulty.

(2) If any difficulty arises in giving effect to the provisions of this Act (otherwise than in relation to the transition from the provisions of the Acts in force before the commencement of this Act), the State Government may, by order published in the official Gazette, make such provisions, not inconsistent with the purposes of this Act, as appear to it to be necessary or expedient for removing the difficulty.

SCHEDULE

PART I

(*See Section* 3)

RATES OF AGRICULTURAL INCOME-TAX

(1) On the first Rs. 1,500 of total agricultural income.	Nil.
(2) On the next Rs. 3,500 of total agricultural income.	Threenaye paise in the rupee.
(3) On the next Rs. 5,000 of total agricultural income.	Six naye paise in the rupee.
(4) On the next Rs. 5,000 of total agricultural income.	Nine naye paise in the rupee.
(5) On the next Rs. 5,000 of total agricultural income.	Twelve naye paise in the rupee.
(6) On the next Rs. 5,000 of total agricultural income.	Fifteen naye paise in the rupee.
(7) On the next Rs. 10,000 of total agricultural income.	Eighteen naye paise in the rupee.
(8) On the next Rs. 15,000 of total agricultural income.	Twenty-one naye paise in the rupee
(9) On the next Rs. 50,000 of total agricultural income.	Twenty-five naye paise in the rupee.
(10) On the balance of total agricultural income.	Forty naye paise in the rupee :

Provided that no agricultural income-tax shall be payable—

(i) on a total agricultural income which does not exceed three thousand five hundred rupees ; or

(ii) by a person who derives agricultural income from land not more than fifty acres of the eighth class of land or an extent equivalent thereto consisting of any one or more of the classes of land specified in Part II.

The limit referred to in the above proviso shall be seven thousand rupees in the case of every Hindu undivided family or an Aliyasanthana family or Branch or Marumakkatayam tarwad or tavazhi including a Nambudiri family or any other class governed by the law applicable to Nambudiris, which satisfies as at the end of the previous year the condition that it consists of at least five members :

Provided further that the agricultural income-tax payable shall in no case exceed one-half of the amount by which the total agricultural income exceeds three thousand five hundred rupees or seven thousand rupees, as the case may be.

[1][PART I-A]

(*See section 53-A*)

RATES OF SUPER-TAX

(1) On the first Rs. 25,000 of the total agricultural income.	Nil.
(2) On the next Rs. 25,000 of the total agricultural income.	Nine naye paise in the rupee.
(3) On the next Rs. 25,000 of the total agricultural income.	Twelve naye paise in the rupee.
(4) On the next Rs. 25,000 of the total agricultural income.	Fifteen naye paise in the rupee.
(5) On the balance of total agricultural income.	Twenty naye paise in the rupee.

PART II

(*See Sections 66 and 67.*)

A. CLASSIFICATION OF LANDS

First Class

Land used for growing grapes.

Second Class

Land used for growing areca.

Third Class

Land used for growing chillies (irrigated), ginger, mulberry (irrigated), plantain (irrigated), potato (irrigated), sugarcane, tobacco (Nippani and Virginia) or turmeric.

Fourth Class

Land used for growing chillies (non-irrigated), coconut, cotton (irrigated), garlic, onion or potato (non-irrigated).

Fifth Class

Land used for growing tobacco (other than Nippani and Virginia tobacco).

Sixth Class

Land used for growing mulberry (non-irrigated).

---

1 Inserted by Act 31 of 1962.

Seventh Class

Land used for growing mango.

Eighth Class

Land used for growing castor, corriander, cotton (non-irrigated), groundnut, karad, mustard, nigar or sesamum (til).

B. *Formula for determining equivalent extent of land of different classes*

Fifty acres of Eighth Class of land=25 acres of Seventh Class of land =18 acres of Sixth Class of land=15 acres of Fifth Class of land=12 acres of Fourth Class of land=6 acres of Third Class of land=5 acres of Second Class of land=3 acres of First Class of land.

THE MYSORE ANATOMY ACT, 1957

ARRANGEMENTS OF SECTIONS

Sections :

1 Short title, extent and commencement.

2 Definitions.

3 Power of State Government to authorise officers to act under section 4.

4 Unclaimed dead bodies in hospitals, prisons and public places how to be dealt with.

5 Doubt or dispute as to near relative to be referred to City Magistrate or Magistrate of the First Class.

6 Penalty.

7 Duty of Police and other officers to assist in obtaining possession of unclaimed bodies.

8 Protection of persons acting under this Act.

9 Power to make rules.

10 Repeal.

GOVERNMENT OF MYSORE

LEGISLATIVE DEPARTMENT

MYSORE ACT No. 23 OF 1957

(First published in the Mysore Gazette *on the Nineteenth Day of September* 1957).

THE MYSORE ANATOMY ACT, 1957

(Received the assent of the Governor on the Thirteenth Day of September 1957.)

AN ACT TO PROVIDE FOR THE SUPPLY OF UNCLAIMED BODIES OF DECEASED PERSONS TO HOSPITALS AND MEDICAL AND TEACHING INSTITUTIONS FOR THE PURPOSE OF ANATOMICAL EXAMINATION AND DISSECTION AND OTHER SIMILAR PURPOSES.

WHEREAS it is expedient to provide for the supply of unclaimed bodies of deceased persons to hospitals and medical and teaching institutions for the purpose of anatomical examination and dissection and other similar purposes :

BE it enacted by the Mysore State Legislature in the Eighth Year of the Republic of India as follows :—

1. *Short title, extent and commencement.*—(1) This Act may be called the Mysore Anatomy Act, 1957.

(2) It extends to the whole of the State of Mysore.

(3) It shall come into force at once in the South Kanara District ; and on such date or dates and in such other area of the State as the State Government may by notification in the Official Gazette, specify from time to time.

2. *Definitions.*—(1) In this Act, unless there is anything repugnant in the subject or context—

(*a*) " approved institution " means a hospital or a medical college or an allied institution as may be declared by the State Government by notification in the Official Gazette, to be an approved institution for the purpose of this Act ;

(*b*) " authorised officer " means an officer authorised under section 3 ;

(*c*) " hospital " means any hospital established or maintained by the State Government or by any municipal corporation, municipal council, municipal borough, district municipality, district board or panchayat, and includes any other hospital which may be declared by the State Government by notification in the Official Gazette, to be a hospital for the purposes of this Act ;

(*d*) " person interested " means a near relative or any other person who is interested in the disposal of the body of the deceased person in accordance with the religious usage or social custom of such deceased.

Explanation.—For purposes of this clause, " near relative " means any of the following relatives of the deceased, namely, wife, husband, parent, son, daughter, brother or sister and includes any other person who is related to the deceased (i) by lineal consanguinity within three degrees or by collateral consanguinity within six degrees or (ii) by marriage with any of the relatives aforesaid. The expressions " lineal consanguinity " and " collateral consanguinity " shall have the meaning assigned to them in the Indian Succession Act, 1925, (Central Act XXXIX of 1925) and degrees of relationship shall be computed in the manner laid down in that Act ;

(*e*) " prescribed " means prescribed by rules made under this Act ;

(*f*) " unclaimed body " means the body of a person who dies in a hospital, prison or public place or a place to which members of the public have got access and which has not been claimed by any person interested within such time as may be prescribed.

(2) The Mysore General Clauses Act, 1899, (Mysore Act III of 1899) shall apply for the interpretation of this Act, as it applies for the interpretation of a Mysore Act.

3. *Power of State Government to authorise officers to act under section* 4.—(1) The State Government may, by notification in the official Gazette, authorise for the area in which this Act comes into force or any part thereof, one or more officers to whom a report shall be made under section 4 and such officer or officers shall be competent to act under the said section.

(2) Every officer authorised under sub-section (1) shall be deemed to be a public servant within the meaning of section 21 of the Indian Penal Code (Central Act XLV of 1860).

4. *Unclaimed dead bodies in hospitals, prisons and public places how to be dealt with.*—(1) If a person dies in a hospital or in a prison and his body is not claimed by any person interested within

the prescribed time, the authority in charge of such hospital or prison or any police officer shall, with the least practicable delay report the fact to the authorised officer and the said officer shall take possession of the unclaimed body and except in the case referred to in sub-section (3), hand it over to the authority in charge of an approved institution, if it is required by that authority, for the purpose of conducting anatomical examination and dissection or other similar purpose.

(2) If a person dies in any public place in an area in which he had no permanent place of residence and the body of that person is not claimed by any person interested within the prescribed time, the authorised officer shall take possession of such unclaimed body and except in the case referred to in sub-section (3), hand it over to the authority in charge of an approved institution, if it is required by that authority, for the purposes specified in sub-section (1).

(3) When there is any doubt regarding the cause of death or when for any reason the authorised officer considers it expedient so to do, he shall forward the unclaimed body to the police officer referred to in section 174 of the Code of Criminal Procedure, 1898 (Central Act V of 1898).

(4) Where any unclaimed body taken possession of by the authorised officer under this section is not required by the authority in charge of an approved institution for the purpose specified in sub-section (1) it shall be disposed of in such manner as may be prescribed.

5. *Doubt or dispute as to near relative to be referred to City Magistrate or Magistrate of the First Class.*—(1) If any doubt or dispute arises whether a person is or is not a person interested for the purpose of section 4 the matter shall be referred to the City Magistrate or a Magistrate of the irst Class and the decision of such Magistrate shall be final.

(2) Pending such decision, the body of the deceased person shall be preserved from decay in such manner as may be prescribed.

6. *Penalty.*—Whoever disposes of, or abets the disposal of, an unclaimed body save as provided by this Act, or obstructs any authority in charge of an approved institution or an authorised officer from handing over, taking possession of, removing or using, such dead body for the purposes specified in section 4, shall be punishable with fine which may extend to five hundred rupees.

7. *Duty of Police and other officers to assist in obtaining possession of unclaimed bodies.*—All officers and servants of the Police, Medical and Public Health Departments. all officers and servants in the service of a local authority, and all village officers and servants shall be bound to take all reasonable measures to assist authorised officers in the discharge of their duties under this Act.

8. *Protection of persons acting under this Act.*—No suit, prosecution or other legal proceeding shall lie against any person for anything which is in good faith done or intended to be done in pursuance of this Act.

9. *Power to make rules.*—The State Government, may, by notification in the Official Gazette, make rules for carrying out the purposes of this Act.

10. *Repeal.*—The Madras Anatomy Act, 1951 (Madras Act XVIII of 1951) in force in Bellary District and the Madras Area, the Bombay Anatomy Act, 1949 (Bombay Act XI of 1949) in force in the Bombay Area and the Hyderabad Pathology and Anatomy Act, 1955 (Hyderabad Act No. X of 1955) in force in the Hyderabad Area are hereby repealed:

Provided that, anything done or any action taken (including any appointment or rules made, notification, order, or direction issued) under the said Acts shall be deemed to have been done or taken under the corresponding provisions of this Act and shall continue to be in force accordingly, unless and until superseded by anything done or any action taken under this Act.

THE MYSORE SALES TAX ACT, 1957

CONTENTS

CHAPTER I

PRELIMINARY

SECTIONS.

1. Short title, extent and commencement.
2. Definitions.

CHAPTER II

AUTHORTIES AND APPELLATE TRIBUNAL

3. Appointment of Commissioner, Deputy Commissioners of Commercial Taxes, Commercial Tax Officers, Assistant Commercial Tax Officers and Assistant Commissioners of Commercial Taxes.
3-A. Burden of proof.
3-B. Jurisdiction of officers.
3-C. Change of incumbent of an office.
4. Appellate Tribunal.

CHAPTER III

INCIDENCE AND LEVY OF TAX

5. Levy of tax on sale or purchase of goods.
6. Provisions of section 5 not applicable in certain cases.
6-A. Burden of Proof.
7. Liability to taxation under this Act of transactions.
8. Exemption of tax.
8-A. Power of State Government to notify exemptions and reductions of tax.
9. Act to apply to non-resident dealers with certain modifications and additions.

CHAPTER IV

REGISTRATION AND GRANT OF LICENCES

10. Registration of dealers, Commission agents, etc.
10-A. Procedure for registration.
11. Licensing of Agents.

CHAPTER V

Returns, Assessment, Payment, Recovery, Composition and Collection of Tax.

Sections.

12. Returns and assessment.
12-A. Assessment of escaped turnover.
12-B. Provisional assessment.
13. Payment and recovery of tax.
14. Recovery of tax from certain other persons.
15. Tax payable on transfer of business.
16. Assessment of legal representatives.
17. Composition of tax or licence fee.
18. Collection of tax by registered dealers.
18-A. Penalty for collection in contravention of Section 98.
19. State Government entitled to collect tax as registered dealers.

CHAPTER VI

Appeal and Revision

20. Appeals.
21. Revisional powers of Assistant Commissioners and Deputy Commissioners.
22. Appeal to the Appellate Tribunal.
22-A. Revision by the Commissioner of orders prejudicial to revenue.
23. Revision by High Court.
24. Appeal to High Court.
25. Petitions, applications and appeals to High Court to be heard by a Bench of not less than two judges.

CHAPTER VII

Miscellaneous.

26. Accounts to be maintained by dealers.
27. Certain dealers to issue bill or cash memorandum.
28. Powers to order production of accounts and powers of entry, inspection and seizure.
28-A. Establishment of Check Post or barrier and inspection of goods while in transit.
28-B. Forwarding Agency, etc., to submit returns.
28-C. Submission of certain records, by owners etc., of goods vehicles and boats.
29. Offences and penalties.
30. Cognizance of offences.
30-A Summary disposal of certain cases.
31. Composition of offences.
31-A. Offences by Companies
32. Assessments, etc., not to be questioned in prosecution.
33. Bar of certain proceedings.

SECTIONS.

34. Limitation for certain suits and prosecutions.
35. Courts not to set aside or modify assessments except as provided in this Act.
36. Appearance before any authority in proceedings.
37. Disclosure of information respecting assessees.
38. Power to make Rules.
39. Laying of rules and notifications before the State Legislature.
40. Repeal and Savings.
41. Power to remove difficulties.
42. Provisions relating to Appellate Tribunal.
43. Assessments to tax or taxes in certain cases.

FIRST SCHEDULE

Omitted.

SECOND SCHEDULE

Goods on the sale of which a Single Point Tax is leviable on the first or earliest of successive dealers in the State under section 5 (3) (a).

THIRD SCHEDULE

Goods in respect of which a Single Point Purchase Tax only is leviable under section (5) (3) (b).

FOURTH SCHEDULE

Dealered goods in respect of which a Single Point Tax is leviable under section (5) (4).

FIFTH SCHEDULE

Goods exempted from tax under section 8.

MYSORE ACT No. 25 OF 1957.

(*First published in the* Mysore Gazette *on the Thirtieth Day of September* 1957).

THE MYSORE SALES TAX ACT, 1957.

(As Amended by Acts 9, 31 and 32 of 1958; 11, 12, 28 and 29 of 1961; 26 and 30 of 1962; 9 and 29 of 1964; 3 and 7 of 1966; 16 of 1967 and 17 and 27 of 1969 and 31 of 1969).

(*Received the assent of the President on the Twenty-ninth Day of September* 1957).

An Act to consolidate and amend the laws relating to the levy of tax on the purchase or sale of goods.

WHEREAS it is expedient to consolidate and amend the laws relating to the levy of tax on the purchase or sale of goods in the State of Mysore;

BE it enacted by the Mysore State Legislature in the Eighth Year of the Republic of India as follows:—

CHAPTER I.

PRELIMINARY.

1. *Short title, extent and commencement.*—(1) This Act may be called the Mysore Sales Tax Act, 1957.

(2) It extends to the whole of the State of Mysore.

[1][(3) This section shall come into force at once, and the rest of the Act shall come into force on such date as the State Government may by notification in the Official Gazette appoint.

2. *Definitions.*—(1) In this Act, unless the context otherwise requires.—

(*a*) "agriculture" with its grammatical variations includes horticulture, the raising of crops, grass or garden produce, and grazing, but does not include dairy farming, poultry farming, stock breeding and mere cutting of wood;

(*b*) "agriculturist" means a person who cultivates land personally;

---

[1] This Act has come into force on 1st October 1957.

(*c*) "agricultural produce or horticultural produce" shall not be deemed to include tea ;

(*d*) "Appellate Tribunal" means the Tribunal appointed under section 4 ;

(*e*) "assessee" means a person by whom a tax is payable;

[1][(*f*) "assessing authority" means an Assistant Commercial Tax Officer or Commercial Tax Officer or any other officer of the Commercial Taxes Department authorised to make any assessment by or under this Act ;]

[2][(*f*-1) "Assistant Commissioner" means any person appointed to be an Assistant Commissioner of Commercial Taxes under secton 3 ;]

[3][(f-2) "business" includes any trade, commerce or any adventure or concern in the nature of trade, or commerce with or without profit motive in such trade, commerce, adventure or concern ;]

[3][(*f*-3) "casual trader" means a person who has whether as principal, agent or in any other capacity, occasional transactions of a business nature involving the buying, selling, supply or distribution of goods in the State, whether for cash or for deferred payment, or for commission, remuneration, or other valuable consideration ;]

(*g*) "Commissioner" means any person appointed to be a Commissioner of Commercial Taxes under section 3 ;

(*h*) "Commercial Tax Officer" or "Assistant Commercial Tax Officer" means any person appointed to be a Commercial Tax Officer or Assistant Commercial Tax Officer respectively under section 3 ;

(*i*) "to cultivate" with its grammatical variations and cognate expressions means to carry on any agricultural operation ;

(*j*) "to cultivate personally" means to cultivate on one's own account—

(*i*) by one's own labour, or

---

1. Substituted by Act 9 of 1964.
2. Inserted by Act 29 of 1961 as clause (f) and relettered as clause (f-1) by Act 9 of 1964.
3. Inserted by Act 9 of 1964.

(ii) by the labour of one's own family or

(iii) by servants on wages payable in cash or kind but not in crop share, or by hired labour under one's personal supervision or the personal supervision of any member of one's family;

Explanation 1.—A person who is a widow or a minor or is subject to any physical or mental disability shall be deemed to cultivate the land personally if it is cultivated by her or his servants or by hired labour.

Explanation II.—In the case of undivided family, the land shall be deemed to have been cultivated personally, if it is cultivated by any member of such family.

[1][(*k*) "dealer" means any person who carries on the business of buying, selling, supplying or distributing goods, directly or otherwise, whether for cash or for deferred payment, or for commission, remuneration or other valuable consideration, and includes—

(i) [2][an industrial, commercial or trading undertaking of the Government of Mysore, the Central Government, a State Government of any State other than the Government of Mysore,][2] a local authority, company, a Hindu undivided family, an Aliyasanthana family, a firm, a society, a club or an association which carries on such business;

(ii) a casual trader;

(iii) a commission agent, a broker or *del credere* agent or an auctioner or any other mercantile agent by whatever name called, who carries on the business of buying, selling, supplying or distributing goods on behalf of any principal;

(iv) a non-resident dealer or an agent of a non-resident dealer, a local branch of a firm or company or association situated outside the State;

(v) a person who sells goods produced by him by manufacture or otherwise.

Explanation.—A society (including a co-operative society), club or firm or an association which, whether or not in the course of business, buys, sells, supplies or distri-

---

1. Substituted by Act 9 of 1964.
2. Substituted by Act 7 of 1966.

butes goods from or to its members for cash, or for deferred payment or for commission, remuneration or other valuable consideration, shall be deemed to be a dealer for the purposes of this Act;

Exception.—An agriculturist who sells exclusively agricultural produce grown on land cultivated by him personally shall not be deemed to be a dealer within the meaning of this clause;]

(*l*) "Deputy Commissioner" means any person appointed to be a Deputy Commissioner of Commercial Taxes under section 3.

[1][(*m*) "goods" means all kinds of movable property (other than newspapers, actionable claims, stocks and shares and securities) and includes livestock, all materials, commodities, and articles (including those to be used in the fitting out, improvement or repair of movable property), and all growing crops, grass or things attached to, or forming part of, the land which are agreed to be severed before sale or under the contract of sale;]

[2][(*n*) * * *]

(*o*) "licence" means a licence granted or renewed under this Act;

(*p*) "notification" means a notification published in the Official Gazette;

[3][(*q*) "place of business" means any place where a dealer purchases or sells goods and includes—

(i) any warehouse, godown or other place where a dealer stores or processes his goods;

(ii) any place where a dealer produces or manufactures goods;

(iii) any place where a dealer keeps his books of account;

(iv) in any case where a dealer carries on business through an agent (by whatever name called), the place of business of such agent;]

---

1. Substituted by Act 9 of 1964.
2. Omitted by Act 29 of 1961.
3. Substituted by Act 9 of 1964.

(*r*) "prescribed" means prescribed by rules made under this Act;

(*s*) "registered dealer" means a dealer registered under this Act;

[1][(*t*) "sale" with all its grammatical variations and cognate expressions means every transfer of the property in goods by one person to another in the course of trade or business for cash or for deferred payment or other valuable consideration, but does not include a mortgage, hypthecation, charge or pledge.

Explanation (1).—A transfer of property involved in the supply or distribution of goods by a society (including a co-operative society), club, firm, or any association to its members, for cash or for deferred payment or other valuable consideration, whether or not in the course of business, shall be deemed to be a sale for the purposes of this Act.

Explanation (2).—[2][x x x x x x]

Explanation (3).—(*a*) The sale or purchase of goods shall be deemed, for the purposes of this Act, to have taken place in the State wherever the contract of sale or purchase might have been made, if the goods are within the State—

(i) in the case of specific or ascertained goods, at the time the contract of sale or purchase is made; and

(ii) in the case of unascertained or future goods at the time of their appropriation to the contract of sale or purchase by the seller or by the purchaser, whether the assent of te other party is prior or subsequent to such appropriation.

(*b*) Where there is a single contract of sale or purchase of goods situated at more places than one, the provisions of clause (*a*) shall apply as if there were separate contracts in respect of the goods at each of such places.

Explanation (4).—Notwithstanding anything to the contrary contained in this Act or any other law for the time

---

1. Substituted by Act 9 of 1964.
2. Omitted by Act 7 of 1966.

being in force two independent sales or purchases shall, for the purposes of this Act, be deemed to have taken place,—

(*a*) when the goods are transferred from a principal to his selling agent and from the selling agent to the purchaser, or

(*b*) when the goods are transferred from the seller to a buying agent and from the buying agent to his principal, if the agent is found in either of the cases aforesaid,—

(i) to have sold the goods at one rate and to have passed on the sale proceeds to his principal at another rate, or

(ii) to have purchased the goods at one rate and to have passed them on to his principal at another rate, or

(iii) not to have accounted to his principal for the entire collections or deductions made by him in the sales or purchases effected by him on behalf of his principal, or

(iv) to have acted for a fictitious or non-existent principal ;]

(*u*) "tax" means a tax leviable under the provisions of this Act;

[1][(*u*-1) "taxable turnover" means the turnover on which a dealer shall be liable to pay tax as determined after making such deductions from his total turnover and in such manner as may be prescribed, but shall not include the turnover of purchase or sale in the course of inter-state trade or commerce or in the course of export of the goods out of the territory of India or in the course of import of the goods into the territory of India ;

(*u*-2) "total turnover" means the aggregate turnover in all goods of a dealer at all places of business in the State whether or not the whole or any portion of such turnover is liable to tax, including the turnover of purchase or sale in the course of inter-state trade or commerce or in the course of export of the goods out of the territory of India or in the course of import of the goods into the territory of India ;]

---

1. Inserted by Act 9 of 1964.

(*v*) "turnover" means the aggregate amount for which goods are bought or sold or supplied or distributed by a dealer either directly or through another, on his own account or on account of others, whether for cash or for deferred payment or other valuable consideration.

Explanation.—Subject to such conditions and restrictions, if any, as may be prescribed, in this behalf—

(i) [1][x x x x x]

(ii) the amount for which goods are sold include any sums charged for anything done by the dealer in respect of the goods sold at the time of or before the delivery thereof;

(iii) any cash or other discount on the price allowed in respect of any sale and any amount refunded in respect of articles returned by customers shall not be included in the turnover; and

(iv) where for accommodating a particular customer, a dealer obtains goods from another dealer and immediately disposes of the same to the said customer, the sale in respect of such goods shall be included in the turnover of the latter dealer but not in that of the former;

[2][(w) * * *]

(*x*) "year" means the financial year commencing on the first day of April; but for purposes of assessment a dealer may at his option declare that he will adopt the year for which the accounts of that dealer are ordinarily maintained in his books and where no such declaration is made the year commencing on the first of April and ending on the 31st of March shall be reckoned as the assessment year:

Provided that a registered dealer shall not change his assessment year except with thep revious permission of the Assessing Authority of the area and except on such terms and conditions as may be determined by that authority.

(2) The Mysore General Clauses Act, 1899 (Mysore Act III of 1899), shall apply for the interpretation of this Act as it applies for the interpretation of a Mysore Act.

---

1. Omitted by Act 7 of 1966.
2. Omitted by Act 9 of 1964.

CHAPTER II.

AUTHORITIES AND APPELLATE TRIBUNAL.

3. *Appointment of Commissioner,* [1][*Deputy Commissioner of Commercial Taxes, Assistant Commissioners of Commercial Taxes, Commercial Tax Officers and Assistant Commercial Tax Officers*].— The State Government may appoint a Commissioner of Commercial Taxes and as many [1][Deputy Commissioners of Commercial Taxes, Assistant Commissioners of Commercial Taxes, Commercial Tax Officers, and Assistant Commercial Tax Officers] as they think fit for the purpose of performing the functions respectively conferred on them by or under this Act [2][or by or under any other law for the time being in force.] [3][* * * * .]

[4][3-A. *Instructions to subordinate authorities.*—(1) All officers and persons employed in the execution of this Act shall *observe and follow the orders, instructions and directions* of the State Government and the Commissioner :

Provided that no such orders, instructions or directions shall be given so as to interfere with the discretion of any appellate authority in the exercise of its appellate functions.

(2) Every Assistant Commercial Tax Officer or Commercial Tax Officer employed in the execution of this Act shall observe and follow such instructions as may be issued to him for his guidance by the Deputy Commissioner within whose jurisdiction he performes his functions.]

[5][3-B. *Jurisdiction of Officers.*—(1) (*a*) The Deputy Commissioners shall perform their functions in respect of such areas or of such dealers or classes of dealers or of such cases or classes of cases as the State Government may direct.

(*b*) Where any directions issued under clause (*a*) have assigned to two or more Deputy Commissioners, the same area or the same dealers or classes of dealers, or the same cases or classes of cases, they shall perform their functions in accordance with any orders which the Commissioner may make for the distribution and allocation of the work to be performed.

---

1. Substituted by Act 29 of 1961.
2. Inserted by Act 30 of 1962.
3. Second sentence omitted by Act 9 of 1964.
4. Inserted by Act 9 of 1964.
5. Inserted by Act 9 of 1964.

(2) (*a*) The Assistant Commissioners shall perform their functions in respect of such areas or of such dealers or classes of dealers or of such cases or classes of cases as the State Government may direct.

(*b*) Where any directions issued under clause (*a*) have assigned to two or more Assistant Commissioners, the same area or the same dealers or classes of dealers or the same cases or classes of cases, they shall perform their functions in accordance with any orders the Commissioner may make for the distribution and allocation of the work to be performed.

(3) (*a*) The Assistant Commercial Tax Officers and the Commercial Tax Officers shall perform their functions in respect of such areas or of such dealers or classes of dealers or such cases or classes of cases as the Commissioner may direct.

(*b*) Where any directions issued under clause (*a*) have assigned to two or more Assistant Commercial Tax Officers or Commercial Tax Officers, as the case may be, the same area or the same dealers or classes of dealers or the same cases or classes of cases they shall perform their functions in accordance with any orders which the Commissioner may make for the distribution and allocation of the work to be performed.

(4) (*a*) The Commissioner may, by general or special order in writing, direct that the powers conferred on the Commercial Tax Officer by or under this Act, shall in respect of any specified case or classes of cases or any specified dealers or classes of dealers be exercised by the Assistant Commissioner.

(*b*) Where an order under clause (*a*) is issued, then for the purposes of any case or dealer in respect of which any such order applies, reference in this Act or in any rule made thereunder to the Commercial Tax Officer or assessing authority shall be deemed to be references to the Assistant Commissioner.

Explanation.—In this section, the word "Case" in relation to any dealer specified in any order or direction issued thereunder means all proceedings under this Act in respect of any year which may be pending on the date of such order or direction or which may have been completed on or before such date, and includes also all proceedings under this Act which may be commenced after the date of such order or direction in respect of any year.

3-C. *Change of incumbent of an office.*—Whenever in respect of any proceeding under this Act, an assessing authority or any officer ceases to exercise jurisdiction and is succeeded by another who has and exercises jurisdiction, the authority or officer so succee-

ding may continue the proceeding from the stage at which the proceeding was left by his predecessor ;

Provided that the assessee concerned may demand that before the proceeding is so continued the previous proceeding or any part thereof be reopened or that before any order of assessment is passed against him, he be reheard.]

4. *Appellate Tribunal.*—(1) The State Government shall appoint an Appellate Tribunal consisting of a Chairman and two other members to exercise the functions conferred on the Appellate Tribunal by or under this Act [or by or under any other law for the time being in force]. The Chairman shall be a judicial officer not below the rank of a District Judge, and of the other two members, one shall be an officer of the Commercial Taxes Department not below the rank of a Deputy Commissioner and the other shall be a non-official practising the profession of Accountancy for a period of not less than five years and who is a Accountant as defined in the Chartered Accountants Act, 1949 (Central Act XXXVIII of 1949).

(2) Any vacancy in the membership of the Appellate Tribunal shall be filled up by the State Government.

(3) (*a*) The functions of the Tribunal may be exercised by a Bench consisting of all the members of the Tribunal or by a Bench consisting of two members constituted by the Chairman or, in the event of the office of a member other than the Chairman being vacant, by a Bench consisting of the Chairman and the other member :

Provided that, if any case which comes up before a Bench of which the Chairman is not a member involves a question of law the Bench may, in its discretion reserve such case for decision by a Bench of which the Chairman shall be a member.

(*b*) Where an appeal or application is heard by all the three members of the Tribunal, and the members differ in opinion on any point, the point shall be decided in accordance with the opinion of the majority.

(*c*) Where an appeal or application is heard by a Bench consisting of two members and the members are divided in their opinion, the case shall be referred to the full Bench.

(4) The Appellate Tribunal shall, with the previous sanction of the State Government, make regulations consistent with the pro-

1. Inserted by Act 30 of 1962.

visions of this Act and the rules made thereunder, for regulating its procedure and the disposal of its business.

(5) The regulations made under sub-section (4) shall be published in the Official Gazette.

CHAPTER III.

INCIDENCE AND LEVY OF TAX.

5. *Levy of tax on sale or purchase of goods.*—(1) Every dealer shall pay for each year tax on his [1][taxable turnover] at the rate of [2][three per cent] of such turnover;

[3][Provided that if and when to the extent to which such turnover relates to articles made of gold or silver, the tax shall be calculated at the rate of [two][4] per cent of such turnover.]:

Provided [4][further] that if and to the extent to which such turnover relates to [5][gor,] [6][x x] [7][pulses including tur dhals, flour and husks,] [6][x x] [8][wheat (including atta, maida, soji and bran), bread [9][vermicelli], paddy, rice (including [10][parched rice and beaten rice and bran, turmeric powder, and [11][gunny bags and bardans and hessian cloth] bran)][10] ragi, jola, maize, bajra, navane, samey ಸಾ ಮು), turmeric and turmeric powder [12][x x] the tax shall be calculated at the rate of [10][one and a half] per cent of such turnover.

[7][(2) Notwithstanding anything contained in sub-section (5), a dealer registered under the Central Sales Tax Act, 1956, shall, whatever be the quantum of his total turnover, be liable to pay tax at the rate specified this Act, [11][on the sale of any goods which he has purchased in the course of inter-state trade or commerce in respect of which the concessional rate of tax under clause (*b*) of sub-section (1) of section 8 of the Central Sales Tax Act, 1956, has been levied][11].

---

1. Substituted by Act 9 of 1964.
2. Substituted by Act 7 of 1966.
3. Inserted by Act 30 of 1962.
4. Inserted by Act 30 of 1962.
5. Substituted by Act 32 of 1958.
6. Omitted by Act 9 of 1964.
7. Substituted by Act 31 of 1968.
8. Substituted by Act 9 of 1964.
9. Inserted by Act 16 of 1967.
10. Substituted by Act 7 of 1966.
11. Substituted by Act 3 of 1966.
12. Omitted by Act 30 of 1962.

(3) Notwithstanding anything contained in sub-section (1), the tax under this Act shall be levied—

(*a*) in the case of the sale of any goods mentioned in column (2) of the Second Schedule, by the first or the earliest of successive dealers in the State who is liable to tax under this section, a tax at the rate specified in the corresponding entry of column (3) of the said Schedule, on the [1][taxable turnover] of sales of such dealer in each year relating to such goods:

[2][Provided that in respect of sale by the State Government of any of the goods mentioned in serial numbers 38, 39 and 40 of the second schedule the State Government shall be deemed to be the first dealer in the State and shall be entitled to collect the tax under section 19;]

(*b*) in the case of purchase of any of the goods mentioned in column (2) of the Third Schedule, at the rate and only at the point specified in the corresponding entries of columns (4) and (3) of the said Schedule, on the dealer liable to tax under this Act, on his [1][taxable turnover] of purchases in each year relating to such goods.

[3][(3A) Notwithstanding anything contained in sub-section (1) or sub-section (3), the tax payable by a dealer in respect of any sale of goods mentioned in the Second Schedule by such dealer to a registered dealer for use by the latter as component part of any other goods mentioned in that Schedule, which he intends to manufacture inside the State for sale, shall be at the rate of two per cent or the rate specified in the Second Schedule in respect of such gods whichever is lower on the turnover relating to such sale:

Provided that the provisions of this sub-section shall not apply to any sale unless the dealer selling the goods furnishes to the assessing authority in the prescribed manner a declaration duly filled in and signed by the dealer to whom the goods are sold containing the prescribed particulars in a perscribed form obtained from the prescribed authority.

Explanation.—For the purpose of this sub-section, "component part" means an article which forms an identifiable constituent of the finished product and which along with others goes to make up the finished product.]

---

1. Substituted by Act 9 of 1964.
2. Inserted by Act 32 of 1958.
3. Inserted by Act 3 of 1966.

[1][(4) Notwithstanding anything contained in sub-section (1) a tax under this Act shall be levied in respect of the sale or purchase of any of the declared goods mentioned in column (2) of the Fourth Schedule at the rate and only at the point specified in the corresponding entries of columns (4) and (3) of the said Schedule on the dealer liable to tax under this Act on [2][his taxable turnover] of sales or purchases in each year relating to such goods:

Provided that where tax has been paid in respect of the sale or purchase of any of the declared goods under this sub-section and such goods are subsequently sold in the course of inter-State trade or commerce, the tax paid under this Act [3][shall be refunded to such person in such manner and subject to such condition as may be prescribed.]

[4][Provided further that where tax has been paid by any dealer under this Act in respect of the purchase of goods mentioned in serial numbers 5(*a*) and 6 of the Fourth Schedule and such goods are subsequently sold to any other dealer in the State, liable to the payment of tax under this Act, the tax paid by the earlier dealer in respect of such goods shall be refunded to him on production of proof] [1][that such goods have been sold to such later dealer.]

[5][* * * * *]

Explanation.—The expression "declared goods" means goods declared under section 14 of the Central Sales Tax Act, 1956 (Central Act 74 of 1956), to be of special importance in inter-State trade or commerce.

[2][(5) (*a*) A dealer whose total turnover in any year is less than [6][ten thousand rupees] shall not be liable to pay tax for that year.

(*b*) Notwithstanding anything contained in clause (*a*), every casual trader in any of the goods specified in the Third Schedule or the Fourth Schedule shall be liable to pay tax at the rate specified in this Act on his taxable turnover of sales or purchases in each year whatever his total turnover during the year may be.]

---

1. Substituted by Act 31 of 1958.
2. Substituted by Act 9 of 1964.
3. Substituted by Act 29 of 1961.
4. Added by Act 29 of 1961.
5. Third and Fourth provisos omitted by Act 30 of 1962.
6. Substituted by Act 7 of 1966

[1][(5-A) [2][* * * * *]

[3][(5-B) [4][* * * * *]

(6) For the purpose of this section and other provisions of this Act, [5][the total turnover, taxable turnover or turnover] shall be determined in accordance with such rules as may be prescribed.

(7) The tax shall be assessed, levied and collected in such manner and in such instalments, if any, as may be prescribed :

Provided that in respect of the same transaction of sale, the buyer or the seller, but not both, as determined by such rules as may be prescribed, shall be taxed :

[6][* * * * *]

[7][(8) * * * * *]

(9) Subject to such rules as may be prescribed, the assessing authority may assess a dealer for any year as if his transactions in such year had been the same as in previous year.

[1][6. *Provisions of section 5 not applicable in certain cases.*—(1) A dealer in raw silk who obtains a licence and satisfies such restrictions and conditions including the payment of such licence fees as may be prescribed, shall not be liable to pay tax under section 5.

(2) The licence fees payable under sub-section (1) may be computed on the taxable turnover of the dealer relating to the goods specified in the said sub-section, and such fees shall be levied as if it were a tax.

(3) If any restriction or condition prescribed under sub-section (1) is contravened or is not observed by a dealer, the sales of such dealer may, with effect from the commencement of the year in which such contravention or non-observance took place be assessed to tax under sub-section (1) of section 5 as if the provisions of sub-sections (1) and (2) did not apply to such sales.]

---

1. Substituted by Act 9 of 1964.
2. Omitted by Act 7 of 1966.
3. Substituted by Act 9 of 1964.
4. Omitted by Act 7 of 1966.
5. Substituted by Act 9 of 1964.
6. Omitted by Act 9 of 1964 with retrospective effect.

[1][6A. *Burden of proof.*—(1) For purposes of assessment of tax under this Act, the burden of proving that any transaction or any turnover of a dealer is not liable to tax shall lie on such dealer.

(2) Notwithstanding anything contained in this Act or in any other law, a dealer in any of the goods liable to tax in respect of the first sale or first purchase in the State shall be deemed to be the first seller or first purchaser, as the case may be, of such goods and shall be liable to pay tax accordingly on his turnover of sales or purchases, relating to such goods, unless he proves that the sale or purchase, as the case may be, of such goods had already been subjected to tax under this Act.]

7. *Liability to taxation under this Act of transactions.*—The tax under this Act shall be levied on any transaction of sale or purchase deemed to take place inside the State under this Act or any other law for the time being in force. [2][The provisions of this Act relating to taxation on sales or purchases inside the State only at a single point or only at one or more stages apply to sales or purchases inside the State.]

3. *Exemption of tax.*—[3][(1)] No tax shall be payable under this Act on the sale of goods specified in the Fifth Schedule subject to the conditions and exceptions, if any, set out therein.

[4][(2) [6][* * * * *]

[5][(3) [6][* * * * *]

[7][8A. *Power of State Government to notify exemptions and reductions of tax.*—(1) The State Government may, by notification, make an exemption, or reduction in rate, in respect of any tax payable under this Act—

(*a*) on the sale or purchase of any specified goods or class of goods, at all points in the series of sales by successive dealers ; or

(*b*) by any specified class of persons, in regard to the whole or any part of their turnover.

---

1. Inserted by Act 9 of 1964.
2. Substituted by Act 26 of with retrospective effect.
3. Renumbered by Act 9 of 1958.
4. Added by Act 9 of 1958.
5. Added by Act 12 of 1958.
6. Sub-sections (2) and (3) Omitted by Act 7 of 1966.
7. Inserted by Act 16 of 1967.

(2) Any exemption from tax or reduction in the rate of tax, notified under sub-section (1) may be subject to such restrictions and conditions as may be specified in the notification.

(3) The State Government may, by notification, cancel or vary any notification issued under sub-section (1).

(4) If any restriction or condition specified under sub-section (2) is contravened or is not observed by a dealer, the sales or purchases of such dealer may, with effect from the commencement of the year in which such contravention or non-observance took place, be assessed to tax or taxes under the appropriate provisions of this Act as if the provisions of the notification under sub-section (1) did not apply to such sales or purchases.

9. *Act to apply to non-resident dealers with certain modifications and additions.*—In the case of any person carrying on the business of buying or selling goods in the State of Mysore but residing outside the State of Mysore (hereinafter in this section referred to as a "non-resident"), the provisions of this Act shall apply subject to the following modifications and additions, namely :—

(i) in respect of the business or the non-resident, his manager or agent residing in the State of Mysore shall be deemed to be the dealer ;

(ii) the manager or agent of a non-resident shall be assessed to tax under this Act at the rate or rates leviable thereunder in respect of the business of such non-resident in which the manager or agent is concerned, irrespective of the amount of the turnover of such business being less than the minimum specified in sub-section (5) of section 5.

(iii) without prejudice to his other rights, any manager or agent of a non-resident who is assessed under this Act in respect of the business of such non-resident may retain out of the moneys payable to the non-resident by the manager or agent a sum equal to the amount of tax assessed on or paid by the manager or agent.

CHAPTER IV.

REGISTRATION AND GRANT OF LICENCES.

[1][10. *Registration of dealers, commission agents, etc.*—(1) Every dealer whose total turnover in any year is not less than [2][ten thousand rupees] shall, and any other dealer may, get himself registered under this Act.

(2) Notwithstanding anything contained in sub-section (1),—

(i) every casual trader dealing in goods mentioned in the Third Schedule or the Fourth Schedule;

(ii) every dealer registered under the Central Sales Tax Act, 1956 (Central Act 74 of 1956);

(iii) every dealer residing outside the State but carrying on business in the State;

(iv) every manager or agent of a non-resident dealer; and

(v) every commission agent, broker, *del credere* agent, auctioneer of any other mercantile agent, by whatever name called, who carries on the business of buying, selling, supplying or distributing goods on behalf of any principal, shall get himself registered under this Act, irrespective of the quantum of his total turnover in such goods.

[3][10-A. *Procedure for registration.*—(1) An application for registration under section 10 shall be made to such authority, in such manner and within such period as may be prescribed and shall be accompanied by a fee of six rupees.

(2) If the prescribed authority after making such enquiries as it may consider necessary is satisfied that the application is in order and that the particulars furnished therein are correct, it shall register the applicant and issue to him a certificate in the prescribed form.

(3) Where a dealer has more than one place of business, the registration certificate shall cover all such places of business. The prescribed authority shall issue copies of the registration certificate to the dealer for exhibition at each of his places of business and the dealer shall pay a fee of one rupee for each copy.

---

1. Substituted by Act 9 of 1964.
2. Substituted by Act 7 of 1966.
3. Inserted by Act 9 of 1964.

(4) The prescribed authority shall have power for good and sufficient reasons to demand from any dealer, who has been registered or has applied for renewal of registration, security for the proper payment of tax by him for an amount not exceeding one-half of the tax payable on the turnover of the dealer for the year as estimated by the prescribed authority or three months' compounded rate in the case of applicants who have opted to pay tax under section 17:

Provided that the assessing authority shall have power to demand at any time additional security if such authority has reason to believe that the turnover estimated under this sub-section was too low.

(5) A certificate issued under sub-section (2) shall be valid for a year and shall be renewed from year to year on payment of the fee specified in sub-section (1).

(6) A dealer registered under sub-section (1) of section 10 shall be entitled to have his registration cancelled if he is able to prove to the satisfaction of the prescribed authority that his turnover in each of the two consecutive years immediately preceding the application was less than the limit mentioned in the said sub-section.

(7) The prescribed authority shall have power, for good and sufficient reasons, to cancel, modify or amend any registration certificate issued by it.

(8) No application for registration and no renewal under this section shall be refused and no order under sub-section (4) or sub-section (7) shall be made, unless the dealer concerned has been given a reasonable opportunity of being heard.

(9) When a dealer has ceased to do business in any year, and gives notice of that fact to the prescribed authority, he shall not be liable to pay any registration fee from the commencement of the following year unless he resumes business.

(10) The dealer shall exhibit the certificate of registration granted under sub-section (1) at the place of business mentioned in the certificate. Where the dealer has more than one place of business, he shall exhibit the certificate of registration at the principal place of business mentioned in the certificate and a copy of such certificate granted under sub-section (3) at every other place of business within the State mentioned in the certificate.]

11. *Licensing of Agents.*—(1) Every person who for an agreed commission or brokerage buys or sells on behalf of known principals specified in his accounts in respect of each transaction shall obtain

a licence from the assessing authority concerned on payment of such fee not exceeding fifty rupees as may be prescribed in that behalf:

Provided that—

(i) in the case of an agent who carries on such business in the State of Mysore on behalf of the principal who is a resident of the State of Mysore, the agent shall be assessed to the tax or taxes leviable under this Act in respect of the transaction [1][provided that the agent may voluntarily pay the tax or the taxes collected, as and when collected to the State Government pending assessment of the tax payable by him,]without prejudice to his other rights to recover from his principal the tax or taxes paid by him on behalf of the principal such agent may retain out of any moneys payable to the principal by the agent, a sum equal to the amount of the tax assessed on or paid by the agent. The principal on whose behalf the agent has paid the tax as aforesaid shall not again be taxed in respect of the same transactions but the burden of proving that the tax in respect of the transaction has been paid by the agent shall be on such principal;

(ii) the commission or brokerage agreed upon and specified in the accounts represents the entire remuneration payable to the agent, apart from the tax paid by him on behalf of the principal and the legitimate incidental charges actully incurred by him and specified in the accounts in respect of insurance, transport, loading and unloading, godown rent, interest, correspondence, telegram, the use of the telephone and the like.

[2][(2) Notwithstanding anything contained in sub-section (1), in the case of goods taxable at the point of purchase by the last dealer in the State liable to tax under this Act, the commission agent (other than the agent of a non-resident principal) purchasing such goods shall not be assessed to tax but the principal who has effected such purchase through the commission agent shall be assessed to tax, as if he is the last dealer in the State.

---

1. Inserted by Act 31 of 1958.
2. Section 11 renumbered as sub-section (1) and sub-section (2) Inserted by Act 16 of 1967.

CHAPTER V.

RETURNS, ASSESSMENT, PAYMENT, RECOVERY, COMPOSITION AND COLLECTION OF TAX.

12. *Returns and assessment.*—(1) Every dealer whose turnover is [1][ten thousand rupees] or more in a year [2][and every registered dealer whatever may be the quantum of his turnover] shall submit such return or returns relating to his turnover in such manner and within such period as may be prescribed.

(2) If the assessing authority is satisfied that any return submitted under sub-section (1) is correct and complete, he shall assess the dealer on the basis thereof.

(3) If no return is submitted by the dealer under sub-section (1) before the date prescribed or specified in that behalf, or if the return submitted by him appears to the assessing authority to be incorrect or incomplete, the assessing authority shall assess the dealer to the best of his judgement, recording the reasons for such assessment:

Provided that before taking action under this sub-section the dealer shall be given a reasonable opportunity of proving the correctness and completeness of the return submitted by him.

[3][(4) When making any assessment under sub-section (3), the assessing authority may also direct the dealer to pay, in addition to the tax assessed, a penalty not exceeding one and a half times the amount of tax due on the turnover that was not disclosed by the dealer in his return or, in the case of failure to submit a return, one and a half times the tax assessed, as the case may be.]

[4][12-A. *Assessment of escaped turnover*].—[5][(1)] Where for any reason the whole or any part of the turnover of a dealer has escaped assessment to tax or licence fee or has been assessed at a lower rate than the rate at which it is assessable, the assessing authority, appellate authority or the revising authority may, subject to the provisions of sub-section (2), at any time within a period of five years from the expiry of the year to which the tax or licence fee relates assess to the best of its judgment, the tax or licence fee payable on the turnover referred to after issuing a notice to the dealer and after making such enquiry as it considers necessary.

---

1. Substituted by Act 7 of 1966.
2. Inserted by Act 3 of 1958.
3. Inserted by Act 3 of 1966.
4. Substituted by Act 26 of 1962.
5. Re-numbered by Act 9 of 1964.

[1][(1-A) In making an assessment under sub-section (1), the assessing authority may, if it is satisfied that the escape from assessment is due to wilful non-disclosure of assessable turnover by the dealer, direct the dealer to pay, in addition to the tax assessed under sub-section (1), a penalty not exceeding one and a half times the tax so assessed :

Provided that no penalty under this sub-section shall be imposed unless the dealer affected has had a reasonable opportunity of showing cause against such imposition.]

(2) In computing the period of limitation for assessment of the escaped turnover under this section, the time during which an assessment has been deferred on account of any stay order granted by any court or other authority in any case, or by reason of the fact that an appeal or other proceding is pending before the Appellate Tribunal or the High Court or the Supreme Court, shall be excluded :

Provided that nothing in this section shall be deemed to affect the revisional powers of [2][the Assistant Commissioner and Deputy Commissioner under section 21 and of the Commissioner under section 22-A] :

Provided further that nothing contained in this section limiting the time within which any action may be taken or any order, assessment or re-assessment may be made shall apply to an assessment or re-assessment made on the assessee or any person in consequence of, or to give effect to, any finding, direction or order made under sections 20, 21, 22, 23 or 24 or any judgment, or order made by the Supreme Court, the High Court, or any other Court.]

[3][12-B. *Provisional Assessment.*—(1) The tax for each year payable under any of the provisions of this Act may be assessed, levied and collected in advance during the year in monthly or quarterly instalments, in accordance with the provisions of this section.

(2) In the case of a dealer liable to submit a return under sub-section (1) of section 12, at any time after the period prescribed for the submission of such return in respect of his turnover for the

---

1. Inserted by Act 9 of 1964.
2. Substituted by Act 9 of 1964.
3. Inserted by Act 12 of 1961.

preceding year, the assessing authority may determine the amount of tax payable for the current year,—

(*a*) if the assessment of tax on the turnover for the preceding year has been completed, on the basis that the turnover of the dealer for the current year will be the same as has been determined to be the turnover for the previous year;

(*b*) if the assessment for the previous year has not been completed, on the basis that the turnover of the dealer for the current year will be the same as has been mentioned in the return submitted by the dealer under sub-section (1) of section 12 as the turnover for the preceding year;

(*c*) if the assessment for the previous year has not been completed and no return has been submitted by the dealer under sub-section (1) of section 12 or if the return submitted by him under the said sub-section appears to the assessing authority to be incorrect or incomplete, to the best of the judgment of the assessing authority recording the reasons for such determination;

(*d*) if the dealer estimates that his turnover in the current year is likely to be less than his turnover assessed for the previous year in case where the assessment for the previous year is completed, or his turnover mentioned in the return submitted by him for the previous year in case where the assessment for the previous year has not been completed, he may file a return of his estimated turnover for the current year within thirty days of the commencement of the current year. It he satisfies the assessing authority that his turnover in the current year is likely to be less than his turnover in the previous year, the assessing authority shall not follow the procedure specified in clauses (*a*) and (*b*) but shall assess him on the basis of the turnover for the surrent year as estmated by the assessing authority.

[1][Provided that in the case of an assessment made under clause (*b*) or clause (*c*), the assessing authority may make a fresh assessment under clause (*a*) if on the completion of the final assessment for the preceding

1. Inserted by Act 3 of 1966.

year it is found that the amount of tax finally assessed for the preceding year is more than the amount of tax provisionally fixed for the current year under clause (*b*) or clause (*c*).]

(3) (a) A dealer not liable to submit a return under sub-section (1) of section 12, whose total turnover within any year reaches seven thousand and five hundred rupees, shall within thirty days of the day on which his total turnover reaches seven thousand and five hundred rupees, submit to the assessing authority a return in the prescribed form showing his estimated turnover during that year, and the assessing authority may determine the amount of tax payable for the year on the basis of such estimated turnover;

(*b*) if no return is submitted by the dealer under clause (*a*) within the aforesaid period, or if the return submitted by him appears to the assessing authority to be incorrect or incomplete, the assessing authority may determine the amount of tax payable in respect of the year, to the best of his judgment, recording the reasons for such determination.

(4) In cases of determination of the amount of tax under clauses (*c*) and (*d*) of sub-section (2) or clause (*b*) of sub-section (3) in respect of an incorrect or incomplete return, the assessing authority shall give a reasonable opportunity to the dealer to be heard and where the dealer has filed a return, to prove the correctness or completeness of such return.

(5) Where the amount of tax payable has been determined under sub-sections (2), (3) and (4), the dealer shall pay the sum assessed within such time as may be prescribed.

(6) The assessment, levy and collection of tax for any year under this section shall be subject to such adjustment as may be prescribed on the completion of final assessment for that year in the manner prescribed.]

[1][(7) In lieu of the method of assessment laid down in such sections (2) and (3), the tax referred to in sub-section (1) may be assessed, levied and collected in advance during the year on the basis of the actual turnover of a dealer in accordance with such rules as may be prescribed and for purposes of this sub-section, a dealer may be required to furnish periodical returns of the actual turnover.]

---

1. Inserted by Act 9 of 1964 with retrospective effect.

13. *Payment and recovery of tax.*—[1][(1) The tax under this Act shall be paid in such manner and in such instalments, if any, and within such time, as may be prescribed.]

(2) [1][If default is made in making payment in accordance with sub-section (1),]

(i) the whole of the amount outstanding on the date of default shall become immediately due and shall be a charge on the properties of the person or persons liable to pay the tax under this Act ; and

(ii) the person or persons liable to pay the tax under this Act shall pay a penalty equal to—

(*a*) one per cent of the amount of tax remaining unpaid for each month for the first three months, after the expiry of the [1][time prescribed under sub-section (1)] and

(*b*) two and one-half per cent of such amount for each month subsequent to the first three months as aforesaid.

[2][*Explanation.*—For purposes of clause (ii), the penalty payable for a part of a month shall be proportionately determined.

[3][(2A) Nothstanding anything contained in sub-section (2). the State Government may, subject to such conditions as may, be prescribed, remit the whole or any part of the penalty payable in respect of any period by any person or class of persons.]

(3) Any tax assessed, or any other amount due under this Act from a dealer, may without prejudice to any other mode of collection be recovered—

(*a*) as if it were an arrear of land revenue, or

(*b*) on application to any Magistrate, by such Magistrate as if it were a fine imposed by him :

[4][Provided that where a dealer or other person who has appealed or applied for revision of any order made under this Act and has complied with an order made by the appellate or the revising authority in regard to the payment of the tax or other amount, no proceed-

---

1. Substituted by Act 32 of 1958
2. Added by Act 16 of 1967.
3. Inserted by Act 9 of 1966.
4. Substituted by Act 9 of 1964 with retrospective effect.

ings for recovery under this sub-section shall be taken or continued until the disposal of such appeal or application for revision.]

[1][(4) The High Court may either *suo motu* or on an application by the Commissioner or any person aggrieved by the order revise any order made by a magistrate under clause (*b*) of sub-section (3).]

14. *Recovery of tax from certain other persons.*—(1) The assessing authority may at any time or from time to time, by notice in writing (a copy of which shall be forwarded to the dealer at his last address known to the assessing authority) require any person from whom money is due or may become due to the dealer or any person who holds or may subsequently hold money for or on account of the dealer to pay to the assessing authority, either forthwith upon the money becoming due or being held at or within the time specified in the notice (not being before the money becomes due or is held) so much of the money as is sufficient to pay the amount due by the dealer in respect of arrears of tax or penalty or the whole of the money when it is equal to or less than that amount.

(2) The assessing authority may at any time or from time to time amend or revoke any such notice or extend the time for making any payment in pursuance of the notice.

(3) Any person making any payment in compliance with a notice under this section shall be deemed to have made the payment under the authority of the dealer and the receipt of the assessing authority shall constitute a good and sufficient discharge of the liability of such person to the extent of the amount referred to in the receipt.

(4) Any person discharging any liability to the dealer after receipt of the notice referred to in this section shall be personally liable to the assessing authority to the extent of the liability discharged or to the extent of the liability of the dealer for the amount due under this Act, whichever is less.

(5) Where any person to whom a notice under this section is sent objects to it on the ground that the sum demanded or any part thereof is not due by him to the dealer or that he does not hold any money for or on account of the dealer, then nothing contained in this section shall be deemed to require such person to pay the sum demanded or any part thereof, to the assessing authority.

---

1. Inserted by Act 9 of 1964.

(6) Any amount which a person is required to pay to the assessing authority or for which he is personally liable to the assessing authority under this section shall, if it remains unpaid, be a charge on the properties of the said person and may be recovered as if it were an arrear of land revenue.

Explanation.—For the purposes of this section, the amount due to a dealer or money held for or on account of a dealer by any person shall be computed after taking into account such claims, if any, as may have fallen due for payment by such dealer to such person and as may be lawfully subsisting.

15. *Tax payable on transfer of business.*—(1) When the ownership of the business of a dealer liable to pay the tax, or penalty is entirely transferred, the transferer and the transferee shall jointly and severally be liable to pay any tax or penalty payable in respect of such business and remaining unpaid at the time of transfer.

[1][(2) When a firm liable to pay the tax, or penalty is dissolved the assessment of the tax and imposition of penalty shall be made as if no dissolution of the firm had taken place, and every person who was at the time of dissolution a partner of the firm and the legal representative of any such person who is deceased, shall be jointly and severally liable to pay the tax or penalty assessed or imposed.

(3) When an undivided Hindu family or Aliyasanthana family liable to pay the tax or penalty is partitioned, the assessment of the tax and the imposition of penalty shall be made as if no partition of the family had taken place, and every person who was a member of the family before the partition shall be jointly and severally liable to pay the tax or penalty assessed or imposed.]

16. *Assessment of legal representatives.*—Where a dealer dies, his executor, administrator or other legal representative shall be deemed to be the dealer for the purposes of this Act and the provisions of this Act shall apply to him in respect of the business of the said deceased dealer, provided that, in respect of any tax or fee assessed as payable by any such dealer or any tax or fee which would have been payable by him under this Act if he had not died, the executor, administrator or other legal representative shall be liable only to the extent of the assets of the deceased in his hands.

[2][17. *Composition of tax or licence fee.*—(1) Subject to such conditions and in such circumstances as may be prescribed the

---

1. Substituted by Act 9 of 1964.
2. Substituted by Act 32 of 1958.

prescribed authority, or when no authority is prescribed, the assessing authority of the area, may, if a dealer, other than a dealer liable to tax under clause (*a*) of sub-section (3) of section 5 [1][or a dealer referred to in sub-section (2) of section 10,] so elects, accept in lieu of the amount of tax or licence fee payable by him, during any year, under this Act, by way of composition, an amount at the following rates, namely :—

Total turnover	Rate
[2][(i) [3] * * * * * * *	
(ii) Where the total turnover is not less than ten thousand rupees, but is less than fifteen thousand rupees.	Fifteen rupees per mensem.
(iii) Where the total turnover is not less than fifteen thousand rupees, but is less than twenty thousand rupees.	Twenty Rupees per mensem.
(iv) Where the total turnover is not less than twenty thousand rupees, but not more than twenty-five thousand rupees.	Twenty-five rupees per mensem.]

(2) Any dealer who estimates his total turnover for a year to be not more than twenty-five thousand rupees may apply to the prescribed authority or the assessing authority to be permitted to pay the amount under this section and on being so permitted, he shall pay the amount due in advance during the year in monthly or prescribed instalments and for that purpose shall submit such returns in such manner as may be prescribed.

(3) The amount paid under sub-section (2) shall be subject to such adjustment as may be prescribed on the completion of final assessment in the manner prescribed.

Explanation.—For the purposes of this section, "total turnover" means aggregate turnover in respect of all goods of a dealer at all places of business in the State, whether or not the whole or any portion of such turnover is liable to tax.]

---

1. Inserted by Act 9 of 1964.
2. Table Substituted by Act 3 of 1966
3. Item (i) omitted by Act 7 of 1966.

18. *Collection of tax by registered dealer.*—(1) No person who is not a registered dealer shall collect any amount by way of tax [1][or purporting to be by way of tax] under this Act; nor shall a registered dealer make any such collection except in accordance with such conditions and restrictions, if any, as may be prescribed:

Provided that the amount which may be collected by way of tax [1][or purporting to be by way of tax] on the sale or purchase of the sale or purchase of goods under this Act:

[2][ ] [3][* * * * *]

[ ] [3][* * * * *]

(2) Notwithstanding anything contained in sub-section (1) a dealer who has been permitted to pay any amount by way of composition under section 17, shall not collect any amount by way of tax [1][or purporting to be by way of tax] on the sale or purchase of goods if made during the period to which such composition applies:

[4][* * * * *]

[5][(3) [6][* * [6]* * *]

[7][(4) [2][* * * * *]

[8][18-A. *Penalty for collection in contravention of section* 18.—If any person collects any amount by way of tax or purporting to be by way of tax in contravention of the provisions of sub-section (1) or sub-section (2) of section 18, or if any registered dealer or licensed dealer collects any amount by way of tax or purporting to be by way of tax in excess of the amount payable by him, whether or not any tax is due from such person or dealer under this Act in respect of the transaction in which he collects such amount, the assessing authority may, after giving such person or dealer a reasonable opportunity of being heard, by order in writing, impose upon him by way of penalty a sum not exceeding one and a half times such amount:

Provided that no proceedings under this section shall be commenced after a period of five years from the expiry of the year in which the amount has been collected:

---

1. Inserted by Act 7 of 1966.
2. Inserted by Act 9 of 1958.
3. Second and Third provisos omitted by Act 7 of 1966.
4. Proviso omitted by Act 32 of 1958.
5. Substituted by Act 29 of 1961 with retrospective effect.
6. Sub-sections (3) and (4) omitted by Act 3 of 1966.
7. Inserted by Act 29 of 1961 and omitted by Act 3 of 1966.
8. Inserted by Act 7 of 1966 with retrospective effect.

Provided further that no prosecution for an offence under section 29 shall be instituted in respect of the same facts on which a penalty has been imposed under this section.][1]

19. *State Government entitled to collect tax as registered dealers.*—Notwithstanding anything contained in this Act the Government of Mysore shall, in respect of any sale of goods effected by them, be entitled to collect by way of tax any amount which a registered dealer effecting such sale would have been entitled to collect by way of tax under this Act.

CHAPTER VI.

Appeal and Revision

[2][20. *Appeals.*—(1) Any person objecting to an order affecting him passed under the provisions of this Act by,—

(i) an Assistant Commercial Tax Officer, may appeal to the Assistant Commissioner; and

(ii) a Commercial Tax Officer, may appeal to the Deputy Commissioner.

(2) The appeal shall be preferred within thirty days,—

(i) in respect of an order of assessment, from the date on which the notice of assessment was servel on the appellant; and

(ii) in respect of any other order, from the date on which the order was communicated to the appeallant:

Provided that the appellate authority may admit an appeal preferred after the period of thirty days aforesaid if it is satisfied that the appellant had sufficient cause for not preferring the appeal within that period.

(3) No appeal against an order of assessment shall be entertained by the appellate authority unless it is accompained by satisfactory proof of the payment of the tax assessed and penalty, if any, due:

---

2. Substituted by Act 9 of 1964.

Provided that the authority may, if it thinks fit, for reasons to be recorded in writing, entertain an appeal against such order,

(a) without payment of the tax and penalty, if any, but on furnishing security to its satisfaction in such form and in such manner as may be prescribed ; or

(b) on proof of payment of such smaller sum, with or without security, in the like manner, for such amount of the tax and penalty which remains unpaid, as it may direct.

(4) The appeal shall be in the prescribed form and shall be verified in the prescribed manner.

(5) The appellate authority may, after giving the appellant an opportunity of being heard, pass such orders on the appeal as such authority may think fit.

(6) Every order passed on appeal under this section shall subject to the provisions of sections 21 to 24, be final.]

[1][21. *Revisional powers of Assistant Commissioners and Deputy Commissioners.*—The Assistant Commissioner may of his own motion call for and examine the record of any order passed or proceeding recorded under the provisions of this Act by an Assistant Commercial Tax officer subordinate to him and against which no appeal has been preferred to him under section 20, for the purpose of satisfying himself as to the legality or properiety of such order or as to the regularity of such proceeding and may pass such order with respect thereto as he thinks fit.

(2) The Deputy Commissioner may of his own motion call for and examine the record of any order passed or proceeding recorded under the provisions of this Act by a Commercial Tax Officer subordinate to him and against which no appeal has been preferred to him under section 20, for the purpose of satisfying himself as to the legality or propriety of such order or as to the regularity of such proceeding and pass such order with respect thereto as he thinks fit.

(3) In relation to an order of assessment passed under this Act, the power under sub-sections (1) and (2) shall be exercised only within a period of four years from the date on which the order was passed.

(4) No order shall be passed under sub-section (1) or sub-section (2) enhancing any assessment, unless an opportunity has been given to the assessee to show cause against the proposed enhancement.]

---

1. Substituted by Act 9 of 1964.

22. *Appeal to the Appellate Tribunal.*—[1][(1) any officer empowered by the State Government in this behalf or any other person objecting to an order passed by the Assistant Commissioner or the Deputy Commissioner under [2][section 12A or section 20 or Section 21] may appeal to the Appellate Tribunal within a period of sixty days from the date on which the order was communicated to him.]

(2) The Appellate Tribunal may admit an appeal preferred after the period of sixty days referred to in sub-section (1) if it is satisfied that the [3][appellant] had sufficient cause for not preferring the appeal within that period.

[3][(2-A) The officer authorised under sub-section (1) or the person against whom an appeal has been preferred, as the case may be, on receipt of notice that an appeal against the order of the Assistant Commissioner or the Deputy Commissioner has been preferred under sub-section (1) by the other party, may, notwithstanding that he has not appealed against such order or any part thereof file within thirty days of the receipt of the notice, a memorandum of cross-objections verified in the prescribed manner, against any part of the order of the Assistant Commissioner or the Deputy Commissioner, as the case may be, and such memorandum shall be disposed of by the Appellate Tribunal as if it were an appeal presented within the time specified in sub-section (1).]

(3) The appeal [3][or the memorandum of cross-objections] shall be in the prescribed form, shall be verified in the prescribed manner, and [3][in the case of an appeal preferred by any person other than an officer empowered by the State Government under sub-section (1),] shall be accompanied by a fee equal to two per cent of the amount of assessment objected to, provided that the sum payable shall in no case be less than twenty rupees or more than two hundred rupees.

(4) The Appellate Tribunal shall, after giving both parties to the appeal a reasonable opportunity of being heard, pass such orders thereon as it thinks fit:

Povided that, if the appeal involves a question of law on which the Appellate Tribunal has previously given its decision in another appeal and either a revision petition in the High Court against such decision or an appeal in the Supreme Court against the order of the High Court thereon is pending, the Appellate Tribunal may defer the hearings of the appeal before it till such revision petition in the High Court or the appeal in the Supreme Court is disposed of.

---

1. Substituted by Act 9 of 1964.
2. Substituted by Act 3 of 1966.
3. Inserted by Act 9 of 1964.

(5) Notwithstanding that an appeal has been preferred under sub-section (1), tax shall be paid in accordance with the assessment made in the case:

Provided that the Appellate Tribunal may, in its discretion, give such directions as it thinks fit, in regard to the payment of tax, if the appellant furnishes sufficient security to its satisfaction in such form and manner as may be prescribed:

Provided further that if as a result of the appeal any change becomes necessary in such assessment, the Appellate Tribunal may authorise the assessing authority to amend the assessment, and the assessing authority shall amend the assessment accordingly and there upon, the amount overpaid by the assessee shall be refunded to him, without interest or the additional amount of tax due from him shall be collected in accordance with the provisions of this Act, as the case may be.

(6) (*a*) The Appellate Tribunal may, on the application [1][either of the appellant or of the respondent,] review any order passed by it under sub-section (1) on the basis of facts which were not before it when it passed the order:

Provided that no such application shall be prefered more than once in respect of the same order.

(*b*) The application for review shall be preferred in the prescribed manner within six months from the date on which the order to which the application relates was communicated to the applicant; and where the application is preferred by [1][any person other than an officer empowered by the State Government under sub-section (1)], it shall be accompanied by a fee equal to that which had been paid in respect of the appeal:

Provided that if the application for review is preferred within ninety days from the date on which the order to which the application relates is communicated to the applicant, the application shall be accompanied by half the fee which had been paid in respect of the appeal.

(7) Except as provided in the rules made under this Act, the Appellate Tribunal shall not have power to award costs to either of the parties to the appeal or review.

---

1. Substituted by Act 9 of 1964.

(8) Every order passed by the Appellate Tribunal under sub-section (4) or (6) shall be communicated to [1][the appellant, the respondent, the authority on whose order the appeal was preferred, the Deputy Commissioner concerned if he is not such authority, and the Commissioner.]

(9) Every order passed by the Appellate Tribunal under sub-section (4) shall, subject to the provisions of sub-section (6) and section 23, be final and every order passed by it under sub-section (6) shall, subject to the provisions of section 23, be final.

[1][22A. *Revision by the Commissioner of orders prejudicial to revenue.*—(1) The Commissioner may call for and examine the record of any proceeding under this Act, and if he considers that any order passed therein by any officer subordinate to him is erroneous in so far as it is prejudicial to the interests of the revenue, he may, after giving the assessee an opportunity of being heard and after making or causing to be made such inquiry as he deems necessary, pass such order thereon as the circumstances of the case justify, including an order enhancing or modifying the assessment, or cancelling the assessment and directing a fresh assessment.

(2) [2][The power under sub-section (1) shall be exercisable only within a period of] of four years from the date of the order sought to be revised [2][was passed].

Explanation.—In computing the period of limitation for the purposes of sub-section (2), any period during which any proceeding under this section is stayed by an order or injunction of any court shall be excluded.]

23. *Revision by High Court.*—(1) Within sixty days from the date on which an order under sub-section (4) or (6) of section 22 was communicated to him, [3][the appellant or the respondent] may prefer a petition to the High Court against the order on the ground that the Appellate Tribunal has either failed to decide or decided erroneously any question of law:

Provided that the High Court may admit a petition preferred after the period of sixty days aforesaid if it is satisfied that the petitioner had sufficient cause for not preferring the petition within that period.

---

1. Inserted by Act 9 of 1964.
2. Substituted by Act 16 of 1967.
3. Substituted by Act 9 of 1964.

(2) The petition shall be in the prescribed form, shall be verified in the prescribed manner, and shall, when it is preferred by [1][any person other than an officer empowered by the State Government under sub-section (1) of section 22], be accompanied by a fee of one hundred rupees.

(3) If the High Court, on perusing the petition, considers that there is no sufficient ground for interfering it may dismiss the petition summarily :

Provided that no petition shall be dismissed unless the petitioner has had a reasonable opportunity of being heard in support thereof.

(4) (*a*) If the High Court does not dismiss the petition summarily it shall, after giving both the parties to the petition a reasonable opportunity of being heard, determine the question or questions of law raised and either reverse, affirm, or amend the order against which the petition was preferred or remit the matter to the Appellate Tribunal with the opinion of the High Court on the question or questions of law raised or pass such other order in relation to the matter as the High Court thinks fit.

(*b*) where the High Court remits the matter to the Appellate Tribunal under clause (*a*) with its opinion on questions of law raised, the latter shall amend the order passed by it in conformity with such opinion.

(5) Before passing an order under sub-section (4), the High Court may, if it considers necessary so to do remit the petition to the Appellate Tribunal and direct it to return the petition with its finding on any specific question or issue.

(6) Notwithstanding that a petition has been preferred under sub-section (1), the tax shall be paid in accordance with the assessment made in the case :

Provided that if as a result of the petition any change becomes necessary in such assessment, the High Court may authorise the assessing authority to amend the assessment and the assessing authority shall amend the assessment accordingly and thereupon the amount overpaid by the assessee shall be refunded to him without interest or the additional amount of tax due from him shall be collected in accordance with the provisions of this Act, as the case may be.

---

1. Substituted by Act 9 of 1964.

(7) (a) The High Court may, on the application [1][of either party to the petition], review any order passed by it under sub-section (4) on the basis of facts which were not before it when it passed the order.

(*b*) The application for review shall be preferred within such time, and in such manner as may be prescribed, and shall, where it is preferred by [1][any person other than an officer empowered by the State Government under sub-section (1) of section 22,] be accompanied by a fee of one hundred rupees.

(8) In respect of every petition preferred under sub-section (1) or (7), the costs shall be in the discretion of the High Court.

24. *Appeal to High Court.*—(1) Any assessee objecting to an order relating to assessment [[2]by the Commissioner under section 12-A or under section 22-A] may appeal to the High Court within sixty days from the date on which the order was communicated to him:

Provided that the High Court may admit an appeal preferred after the period of sixty days aforesaid if it is satisfied that the assessee had sufficient cause for not preferring the appeal within that period.

(2) The appeal shall be in the prescribed form, shall be verified in the prescribed manner, and shall be accompanied by a fee of one hundred rupees.

(3) The High Court shall, after giving both parties to the appeal a reasonable opportunity of being heard, pass such order thereon as it thinks fit.

(4) The provisions of sub-sections (6) to (8) of section 23, shall apply in relation to appeals preferred under sub-section (1) as they apply in relation to petitions preferred under sub-section (1) of section 23.

25. *Petitions, applications and appeals to High Court to be heard by a bench of not less than two Judges.*—Every petition, application or appeal preferred to the High Court under section 23 or 24 shall be heard by a bench of not less than two judges, and in respect of such petition, application or appeal, the provisions of section 98 of the Code of Civil Procedure, 1908 (Central Act V of 1908) shall so far as may be apply.

---

1. Substituted by Act 9 of 1964.
2. Substituted by Act 9 of 1964 and 16 of 1967.

CHAPTER VII

MISCELLANEOUS.

26. *Accounts to be maintained by dealers.*—(1) [1][Every person registered or licensed under this Act and every dealer or other person liable to get himself registered under this Act shall keep and maintain true and correct accounts and such other records as may be prescribed] in Kannada or English or Hindi or Marathi or in such other language as the State Government may, by notification, specify, [1][relating to his busniess, showing such particulars as may prescribed, and such particulars may be different for different classes of persons or dealers]; and in case the accounts maintained in the ordinary course, do not show the same in an intelligible form, he shall maintain a true and correct account in such form as may be prescribed in this behalf:

[2][* * * * *]

(2) The Commissioner may, subject to such conditions or restrictions as may be prescribed in this behalf, by notice in writing direct any dealer or by notifications direct any class of dealers to maintain accounts and records showing the detailes regarding their purchases, sales or deliveries of goods in such form in such manner as may be specified by him.

27. *Certain dealers to issue bill or cash memorandum.*—(1) Every dealer whose turnover exceeds Rs. 20,000 in any year shall, in respect of all goods sold by him, issue a bill or cash memorandum to the purchaser, signed and dated by him or his servant, manager, duly signed and dated and preserve it for a period of not less than five years from such date.

(2) Any person who contravenes the provisions of sub-section (1), shall, on conviction, be punishable with a fine equal to double the amount of the bill or the cash memorandum in respect of which such contravention has occurred or fifty rupees whichever is less.

28. *Powers to order production of accounts and powers of entry, inspection and seizure.*—(1) Any officer empowered by the State Government in this behalf, may for the purpose of this Act, require any dealer carrying on business in any kind of goods to produce before him the accounts and other documens, and to furnish

---

1. Substituted by Act 9 of 1964.
2. Proviso omitted by Act 7 of 1966.

any information relating to the stocks of goods of, or purchases, sales and deliveries of goods by the dealer and also any other information relating to his business.

[1][(2) (i) All accounts and registers maintained by dealers in the ordinary course of their business and documents relating to the stock of goods of, or puurchases, sales and deliveries of goods by any dealer, the goods in their possession and their offices, shops, godowns, vessels, receptacles or vehicles, shall be open to inspection at all reasonable times by such officers as may be authorised in this behalf.

(ii) For the purpose of inspection referred to in clause (i), any such officer shall have power to enter and search any office, shop, godown, vessel, receptacle, vehicle or any other place of business or any building or place where such officer has reason to believe that the dealer keeps, or is for the time being keeping, any accounts, registers or documents of his business:

Provided that no residential accommodation (not being a place of business-*cum*-residence) shall be entered into and searched by such officer except on the authority of a search warrant issued by a Magistrate having jurisdiction over he earea, and all searches under this sub-section shall, so far as may be, be made in accordance with the provisions of the Code of Criminal Procedure, 1898 (Central Act 5 of 1898).

(3) If any such officer has reason to suspect that any dealer is attempting to evade the payment of any tax, fee or other amount due from him under this Act, he may, for reasons to be recorded in writing, seize such accounts, registers, records or other documents of the dealer as he may consider necessary, and shall give the dealer a receipt for the same. The accounts, registers, records and documents, so seized shall be retained by such officer only for so long as may be necessary for their examination and for any inquiry or proceeding under this Act:

Provided that such accounts, registers records and documents shall not be retained for more than thirty days at a time except with the permission of the next higher authority."

[2][(4) * * * * *]

(5) It shall be open to the State Government to authorise different classes of officers for the purpose of taking action under [3][sub-section (1), or sub-section (2)].

---

1. Sub-sections (2) and (3) substituted by Act 16 of 1967.
2. Sub-section (4) omitted by Act 16 of 1967.
3. Substituted by Act 16 of 1967.

[1][28-A. *Establishment of check post or barrier and inspection of goods while in transit.*—(1) If the State Government consider it necessary that with a view to prevent or check evasion of tax under this Act in any place or places in the State, it is necessary so to do, they may, by notification, direct the establishment of a check post or the erection of a barrier, or both, at such place or places as may be notified.

(2) The owner or person in charge of a goods vehicle or boat shall carry with him a goods vehicle record, a trip sheet or a log book as the case may be, and a bill of sale or a delivery note containing such particulars as may be prescribed in respect of the goods carried in the goods vehicle or boat, as the case may be, and produce the same before any officer in charge of check post or barrier or any other officer as may be empowered by the State Government in this behalf. The owner or person in charge of a goods vehicle or boat entering the State limits or leaving the State limits shall also give a declaration containing such particulars, as may be prescribed, of the goods carried in the goods vehicle or boat, as the case may be, before the officer-in-charge of the check post or barrier or the officer empowered as aforesaid and give one copy of the declaration to such officer and keep one copy with him.

(3) At every check post or barrier, or at any other place when so required by any officer empowered by the State Government in this behalf, the driver or any other person in charge of a goods vehicle or boat shall stop the vehicle or boat, as the case may be, and keep it stationary as long as may be required by the officer-in-charge of the check post or barrier or the officer empowered as aforesaid, to examine the contents in the vehicle or boat and inspect all records relating to the goods carried, which are in the possession of such driver or other person in charge, who shall, if so required, give his name and address and the name and address of the owner of the vehicle or boat.

[2]["*Explanation.*—For purposes of sub-sections (2) and (3), the officer-in-charge of check-post or barrier shall be an officer not below the rank of an Assistant Commercial Tax Officer and not higher in rank than an Assistant Commissioner of Commercial taxes.

(4) The officer-in-charge of a check-post or barrier or any other officer not below the rank of an Assistant Commercial Tax Officer and not higher in rank than an Assistant Commissioner of

1. Inserted by Act 28 of 1961.
2. Inserted by Act 27 of 1969.

Commercial Taxes may, in respect of any contravention of or non-compliance with the provisions of sub-section (2) or (3) and for which sufficient cause is not furnished, levy a penalty not exceeding the limits specified in sub-scetion (5). The aforesaid officer may also levy penalty where the declaration made under sub-section (2) is false in respect of the materials furnished therein or where the particulars furnished in the records do not tally with the goods actually being transported or are found to be not relating to such goods :

Provided that before levying any penalty under this sub-section, the officer shall give the person in charge of the goods vehicle or boat a reasonable opportunity of being heard.

(5) The penalty leviable under sub-section (4) shall not exceed,—

(a) in the case of goods specified in the Second, Third or Fourth Schedule, the amount of tax leviable in respect of the goods under transport ; and

(b) in the case of any other goods, double the amount of tax leviable in respect of the goods under transport :

Provided that in the case of goods,—

(i) not liable to tax under this Act, or

(ii) referred to in clause (a), if their owner or the person in-charge of the goods vehicle or boat produces proof to show that the goods in question have already suffered the single point tax under this Act,

no penalty shall be leviable.

(6) Where the penalty levied is not paid, the officer levying the penalty shall have power to take possession of so much of the goods as in his opinion would be sufficient to meet the amount of penalty levied and retain the same with him until the penalty is paid or for ten days, whichever is earlier. After the expiry of the period of ten days if the penalty is not paid, the officer shall dispose of the goods in public auction and adjust the sale proceeds towards the penalty. If the sale proceeds are more than the penalty, the excess amount shall, after deducting the charges incurred by the State, be refunded in the manner prescribed :

Provided that in the case of perishable goods, the officer may dispose of the same before the expiry of the period of ten days if in his opinion such disposal in necessary.

(7) (a) The person aggrieved by the levy of penalty under this section may, in cases not covered by section 20, appeal,—

(i) to the Deputy Commissioner of Commercial Taxes of the area, if the levy is made by an Assistant Commissioner of Commercial Taxes ; and

(ii) in other cases to the Assistant Commissioner of Commercial Taxes of the concerned.

(b) Such appeal shall be dealt with as if it were an appeal filed under section 20 and the provisions of that section shall apply to such appeal accordingly.][2]

[1][28-B. *Forwarding agency, etc., to submit returns.*—Every clearing or forwarding house or agency, transporting agency, shipping agency, shipping out-agency or steamer agency in the State shall submit to the assessing authority of the area such return as may be prescribed of all goods cleared, forwarded, transported or shipped by it. The assessing authority concerned shall have the power to call for and examine the books of accounts or other documents in the possession of such agency with a view to verify the correctness of the return submitted.]

[1][28C. *Submission of certain records, by owners, etc., of goods vehicles and boats.*—The owner or other person in-charge of a goods vehicle or boat shall in respect of the goods under transport submit to the Commercial Tax Officer having jurisdiction over the area in which the goods are delivered, the documents referred to in sub-section (2) of section 28A, or copies thereof within such time as may be prescribed.

29. *Offences and penalties.*—(1) Any person who—

(*a*) being an assessee under this Act, fails to submit a return as required by the provisions of this Act, or the rules made thereunder, or

[2][(*b*) being a person obliged to register himself under section 10 does not get himself registered ; or

[2][(*bb*) dishonestly objects to or fails to comply with the terms of a notice issued to him under sub-section (1) of section 14 ; or]

1. Substituted by Act 27 of 1969.
2. Explanation and sub-sections (4) to (7) inserted by Act 27 of 1969.

(*c*) [3][* * * * *]

(*d*) fails to pay within the time allowed any tax assessed on him or any penalty levied on him under this Act [* * *] [or][4]

[4][(*e*) fails to keep true and complete accounts ;]

shall, on conviction by a Magistrate, not below the rank of a Second Class Magistrate, be liable to a fine which may extend to two hundred rupees.

(2) Any person who—

(*a*) wilfully submits an untrue return, or not being already an assessee under this Act, fails to submit a return as required by the provisions of this Act or the rules made thereunder, or

[1][(*aa*) carries on business as a dealer without furnishing the security demanded under sub-section (4) of section 10-A ; or]

[2][(*b*) prevents or obstructs inspection, entry, search or seizure by an officer empowered under his Act ; or

(*bb*) prevents or obstructs inspection of any vehicle or boat or goods transported otherwise or seizure of goods by an officer-in-charge of a check post or barrier or any officer empowered under this Act ; or]

(*c*) fraudulently evades the payment of any tax assessed on him, or other amount due from him under this Act, or

[3][(*cc*) collects any amount by way of tax or purporting to be by way of tax in contravention of sub-section (1) or sub-section (2) of section 18 ; or

(*d*) wilfully acts in contravention of any of the provisions of this Act, or the rules made thereunder, shall, on conviction, in addition to the recovery of any tax or other amount that may be due from him, be punishable with simple imprisonment which may extend to six months or with fine not exceeding two thousand rupees or with both ; and when the offence is a continuing one, with a daily fine not exceeding one hundred rupees during the period of the continuance of the offence.

---

1. Section 28C inserted by Act 27 of 1969.
2. Substituted by Act 9 of 1964.
3. Clause (c) Omitted by Act 7 of 1966.
4. Added by Act 9 of 1964.

30. *Cognizance of offences.*—(1) No court shall take cognizance of any offence punishable under sub-section (2) of section 29 except with the previous sanction of the Commissioner and no court inferior to that of a Magistrate of the First Class shall try any such offence.

(2) Notwithstanding anything contained in the Code of Criminal Procedure, 1898, all offences punishable under sub-section (2) of section 29 shall be cognizable and bailable.

[4][30A. *Summary disposal of certain cases.*—(1) A court taking cognizance of an offence under sub-section (1) of section 29 shall state upon the summons to be served on the accused person that he may, by a specified date prior to the hearing of the charge plead guilty to the charge by registered letter and remit to the court such sum not exceeding two hundred rupees as the court may specify.

(2) Where an accused person pleads guilty and remits the sum specified under sub-section (1), the court may proceed to hear and dispose of the case in the absence of the accused, whether or not the prosecutor is also absent in like manner as if both parties had appeared and the accused had pleaded guilty."

31. *Composition of Offences.*—The prescribed authority may accept from any person who has committed or is reasonably suspected of having committed an offence punishable under this Act, by way of composition of such offence—

(*a*) where the offence consists of the failure to pay or the evasion of, any tax or other amount recoverable under this Act in addition to the tax or amount so recoverable, a sum of money not exceeding one thousand rupees or double the amount of the tax or amount recoverable, whichever is greater, and

(*b*) in other cases, a sum of money not exceeding one thousand rupees.

[1][31-A. *Offences by Companies.*—(1) If the person committing an offence under this Act is a company, the company as well as every person in charge of, and responsible to, the company for the conduct of its business at the time of the commission of the offence shall be deemed to be guilty of the offence and shall be liable to be proceeded against and punished accordingly:

---

1. Inserted by Act 9 of 1964.
2. Substituted by Act 9 of 1964.
3. Inserted by Act 7 of 1966.
4. Inserted by Act 31 of 1969.

Provided that nothing contained in this sub-section shall render any such person liable to any punishment if he proves that the offence was committed without his knowledge or that he exercised all due diligence to prevent the commission of such offence.

(2) Notwithstanding anything contained in sub-section (1), where an offence under this Act has been committed by a company and it is proved that the offence has been committed with the consent or connivance of, or that the commission of the offence is attributable to any neglect on the part of any director, manager, managing agent or any other officer of the company, such director, manager, managing agent or such other officer shall also be deemed to be guilty of that offence and shall be liable to be proceeded against and punished accordingly.

Explanation.—For the purposes of this section,—

(*a*) " company " means any body corporate and includes a firm or other association of individuals ; and

(*b*) " director " in relation to a firm means a partner in the firm.

32. *Assessment, etc., not to be questioned in prosecution.*— The validity of the assessment of any tax or of the levy of any fee or other amount, made under this Act, or the liability of any person to pay any tax, fee or other amount so assessed or levied shall not be questioned in any criminal court in any prosecution or other proceeding whether under this Act or otherwise.

33. *Bar of certain proceedings.*—(1) No suit, prosecution or other proceeding shall lie against any officer or servant of the State Government, for any act done or purporting to be done under this Act without the previous sanction of the State Government.

(2) No officer or servant of the State Government shall be liable in respect of any such act in any civil or criminal proceeding if the act was done in good faith in the course of the execution of duties or the discharge of the functions imposed by or under the Act.

34. *Limitation for certain suits and prosecutions.*—No suit shall be instituted against the State Government and no suit, prosecution or other proceeding shall be instituted against any officer or servant of the State Government in respect of any act done or purporting to be done under this Act, unless the suit, prosecution or other proceeding is instituted within six months from the date of the act complained of.

35. *Courts not to set aside or modify assessments except as provided in this Act.*—No suit or other proceeding shall except as expressly provided in htis Act, be instituted in any Court to the aside or modify any assessment made under this Act.

36. *Appearance before any Authority in proceedings.*—Any person who is entitled to appear before any authority other than the High Court in connection with any proceedings under this Act, may be represented before such authority—

(*a*) by his relative or a person regularly employed by him if such relative or person is duly authorised by him in writing in this behalf;

(*b*) by a legal practitioner; or

[1][(*c*) subject to such conditions as may be prescribed, by an Accountant or by a person enrolled in the prescribed manner as a Sales Tax Practitioner by the Commissioner, and duly authorised by the person whom he represents.

[1]37. *Disclosure of information respecting assessees.*—(1) (*a*) The Commissioner may furnish or cause to be furnished to—

(i) any officer, authority or body performing any functions under any law relating to the imposition of any tax, duty, cess or fee; or

(ii) such officer, authority or body performing any functions under any other law as the State Government, if in its opinion it is necessary so to do in the public interest, specify by notification in this behalf;

any such information relating to any assessee in respect of any assessment made under this Act as may, in the opinion of the Commissioner, be necessary for the purpose of enabling the officer, authority or body to perform his or its functions under that law.

(*b*) Where a person makes an application to the Commissioner in the prescribed form for any information relating to any assessee in respect of any assessment made under this Act, the Commissioner may, if he is satisfied that it is in the public interest so to do, furnish or cause to be furnished the information asked for in respect of that assessment only and his decision in this behalf shall be final and shall not be called in question in any court of law.

(2) Notwithstanding anything contained in sub-section (1) or any other law for the time being in force, the State Government may, having regard to the practices and usages customary or any

1. Substituted by Act 16 of 1967.

other relevant factors, by order notified in the official Gazette, direct that no information or document shall be furnished or produced by a public servant in respect of such matters relating to such classes of assessees or except to such authorities as may be specified in the order.

38. *Power to make Rules.*—(1) The State Government may, subject to the condition of previous publication, make rules, by notification to carry out the purposes of this Act.

(2) In particular and without prejudice to the generality of the foregoing power, such rules may provide for—

(*a*) all matters expressly required or allowed by this Act to be prescribed;

(*b*) the assessment to tax under this Act of business which are discontinued or the ownership of which has changed;

(*c*) the assessment to tax under this Act of business owned by minors and other incapacitated persons or by persons residing outside the State of Mysore;

(*d*) the assessment of a business owned by any person whose estate or any portion of whose estate is under the control of [1][the Court of Wards, the Administrator-General, the Official Trustee or] any receiver or manager (including any person whatever his designation who in fact manages property on behalf of another) appointed by or under any order of a Court;

[1][(*d*-1) the administration of the checkposts set up and the barriers erected under this Act and the regulation of work therein;

(*d*-2) the disposal of goods confiscated under this Act and the proceeds thereof;]

(*e*) the assessment to tax under this Act of any turnover which has escaped assessment, [2][* * * *]

(*f*) the rectification of mistakes apparent from the record of any assessment, appeal or revision and the period within which such rectification may be made;

(*g*) compelling the submission of returns and the production of documents and enforcing the attendance of persons and examining them on oath or affirmation:

---

1. Inserted by Act 9 of 1964.
2. Certain words omitted by Act 31 of 1958.

[3][(*g*-1) specifying the classes of dealers who need not furnish returns under section 12.]

(*h*) securing that returns furnished or accounts or documents produced or evidence of any kind given under this Act before any assessing authority or on appeal or revision from any decision of such authority are kept confidential.

(*i*) the duties and powers of officers appointed for the purpose of enforcing the provisions of this Act;

(*j*) the term of office, and the conditions of service of the members of the Appellate Tribunal;

[4][(j-1) the fees payable for the grant of duplicate certificates of registration or licences or copies of such certificates and licences or of any other document;]

[1][(j-2) the maintenance of purchase bills or accounts of purchases and sales by dealers and the time for which they should be preserved;

(*j*-3) the issue of delivery notes or way-bills in respect of goods delivered or transferred to retail dealers in pursuance of sales effected to them, the form and manner of their issue and the time for which they should be preserved;

(*j*-4) the extent of liability of commission agent, broker, *del credere* agent, auction or any other mercantile agent, who carries on the business of buying, selling, supplying or distributing goods on behalf of any principal;]

[1][(*j*-5) the qualifications and disqualifications of Sales-Tax Practitioners, the procedure for their enrolment, the fees payable for enrolment and the fees payable for annual renewal of such enrolment;

(*k*) generally regulating the procedure to be followed and the forms to be adopted in proceedings under this Act;

(*l*) any other matter for which there is no provision or no sufficient provision in this Act and for which provision is, in the opinion of the State Government, necessary for giving effect to the purposes of this Act.

---

1. Inserted by Act 31 of 1958.
2. Certain words omitted by Act 31 of 1958.
3. Inserted by Act 32 of 1958.
4. Inserted by Act 31 of 1958.

(3) In making a rule under sub-section (1) or sub-section (2), the Government may provide that a person guilty of a breach thereof shall, on conviction by a Magistrate of the first class, be punishable with fine which may extend to one thousand rupees and, where the breach is a continuing one, with further fine which may extend to fifty rupees for every day after the first during which the breach continues.

[2][(4) Any rule under this Act may be made to have effect restrospectively and when any such rule is made a statement specifying the reasons for making such a rule shall be laid before both Houses of the State Legislature along with the rule under section 39. All rules made under this Act, shall, subject to any modification made under section 39, have effect as if enacted in this Act.]

[3][39. *Laying of rules and notification before the State Legislature.*—Every rule made under this Act and every notification issued under section 8-A shall be laid as soon as may be after it is published before each House of the State Legislature while it is in session for a total period of thirty days which may be comprised in one session or in two or more successive sessions, and if before the expiry of the session in which it is so laid or the sessions immediately following, both House agree in making any modification in the rule or notification or both Houses agree that the rule or notification should not be made, the rule or notification shall thereafter have effect only in such modified form or be of no effect, as the case may be; so however that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule or notification.

40. *Repeal and savings.*—(1) The Madras General Sales Tax Act, 1939 (Madras Act IX of 1939), the Madras Tobacco (Taxation on Sales and Registration) Act, 1953 (Madras Act IV of 1953), the Madras Medium Cotton Mill Cloth (Sales-tax) Act, 1954 (Madras Act XLI of 1954) and section 21-A of the Madras Prohibition Act, 1937 (Madras Act X of 1937), as in force the Madras Area, the Mysore Sales Tax Act, 1948 (Mysore Act XLVI of 1948), as in force in the Mysore Area, the Hyderabad General Sales Tax Act, 1950 in the Mysore Area, the Hyderabad General Sales Tax Act, 1950 (Hyderabad Act XIV of 1950), as in force in the Hyderabad Area, the Bombay Sales Tax Act, 1953 (Bombay Act III of 1953) and the Bombay Sales of Intoxicants Taxation Act, 1953 (Bombay Area, the Coorg Sales of Tyres Taxation Act, 1953 (Coorg Act VIII of 1953)

1. Added by Act 9 of 1964.
2. Substituted by Act 16 of 1967.

and the Coorg Tobacco (Taxation of Sales and Registration) Act, 1953 (Coorg Act IX of 1953), are hereby repealed :—

Provided that such repeal shall not affect—

(*a*) the previous operation of the said enactment or anything duly done or suffered thereunder ; or

(*b*) any right, privilege, obligation or liability acquired, accrued or incurred under the said enactments ; or

(*c*) any penalty, forfeiture or punishment incurred in respect of any offence committed against the said enactments ; or

(*d*) any investigation, legal proceeding (including assessment proceeding) or remedy in respect of any such right, privilege, obligation, liability, forefeiture or punishment as aforesaid ;

and any such investigation, legal proceeding or remedy may be instituted, continued or enforced, and any such penalty, forfeiture or punishment may be imposed as if this Act had not been passed.

[1][(1-A) Notwithstanding anything contained in sub-section (1), nothing contained in any of the repealed enactments or the rules made thereunder limiting the time within which any action may be taken or any order, assessment or re-assessment may be made shall apply to an assessment or re-assessment made on the assessee or any person in consequence of, or to give effect to, any finding, lirection or order made under any provision of the relevant repealed enactment or any judgment, decree or order made by the Supreme Court, the High Court or any other Court whether before or after the commencement of this Act.]

(2) Notwithstanding anything contained in sub-section (1), for the purpose of giving effect to the preceding proviso, to the said sub-section (1), the State Government may, by notification, make such provision as appears to it to be necessary or expedient—

(*a*) for making omissions from, addition to and adaptations and modifications of the rules, notifications and orders issued under the repealed enactments ;

(*b*) for specifying the authority, officer or person who shall be competent to exercise such functions exercisable under any of the repealed enactments or any rules, notifications, or orders issued thereunder as may be mentioned in the said notification.

---

1. Inserted by Act 30 of 1962 with retrospective effect.

[2][(3) Notwithstanding anything contained in sub-section (1), during the period between the first day of November, 1956, and the date of commencement of this Act, where in respect of any goods—

(i) a single point sale or purchase tax was leviable under more than one of the repealed enactments; or

(ii) single point sale or purchase tax was leviable under any repealed enactment and also a multi-point sale or purchase tax was leviable under any other repealed enactment,

and the State Government is of opinion that in order to avoid hardship it is necessary to do so, it may, by notification, and subject to such restrictions and conditions as may be specified in such notification, make an exemption or reduction in rate, of any tax payable under any of the repealed enactments on the sale or purchase at specified point or points in the series of sales by successive dealers of any specifiel class of goods:

Provided that any amount collected by way of tax at one or more points in the series of sales shall be payable to the State Government by the dealer making the collection as if it were a tax payable by such dealer under the relevant repealed enactment.]

41. *Power to remove difficulties.*—(1) If any difficulty arises in giving effect to the provisions of this Act in consequence of the transition to the said provisions from the provisions of the Acts in force immediately before the commencement of this Act, the State Government may, by notification in the official Gazette, make such provisions as appear to it be necessary or expedient for removing the difficulty.

(2) If any difficulty arises in giving effect to the provisions of this Act (otherwise than in relation to the transition from the provisions of the Acts in force before the commencement of this Act) the State Government may, by notification, make such provisions, not inconsistent with the purposes of this Act, as appear to it to be necessary or expedient for removing the difficulty.

42. *Provisions relating to Appellate Tribunal.*—(1) All appeals and proceedings transferred to, or instituted before the Mysore Board of Revenue consequent on the specification of that authority by notification in the official Gazette under section 122 of the States Reorganisations Act, 1956, as the authority competent to

2. Added by Act 32 of 1958.

exercise the functions of the Appellate Tribunal and Tribunal, respectively, under the Madras General Sales Tax Act, 1939 (Madras Act IX of 1939), the Mysore Sales Tax Act, 1948 (Mysore Act XLVI of 1948), the Hyderabad General Sales Tax Act, 1950 (Hyderabad Act XIV of 1950) and the Bombay Sales Tax Act, 1953 (Bombay Act III of 1953), and pending before the said Board of Revenue shall stand transferred to the Appellate Tribunal constituted under this Act and the aforesaid notification in so far as it relates to such specification of the Mysore Board of Revenue shall stand repealed.

(2) Notwithstanding anything contained in any law, any appeal or other proceeding to be preferred to any Appellate Tribunal or Tribunal under any enactment referred to in sub-section (1) shall be preferred to the Appellate Tribunal constituted under this Act.

(3) Notwithstanding anything contained in the enactments referred to in sub-section (1), the provisions of sections 22, 23 and 25 of this Act shall be applicable to all appeals and other proceedings transferred to or preferred to the Appellate Tribunal.

43. *Assessments to tax or taxes in certain cases.*—(1) Notwithstanding anything contained in [1section 40] orgin any enactment repealed by that section, any person assessed or assessable to tax or taxes under any of the said enactments during the assessment year prior to the commencement of this Act, shall be liable to tax or taxes on his total turnover or turnovers during the period of the assessment year ending on the date of commencement of this Act, at the rate or rates specified in the said enactments whatever his total turnover or turnovers for the whole of the assessment year may be.

[1][(2) Notwithstanding anything contained in this Act any person assessble to tax or taxes under this Act during the period commencing on the date of commencement of this Act and ending on the date of commencement of the next assessment year in respect of such person, shall be liable to tax or taxes on his total turnover or turnovers during the said period at the rate or rates specified in this Act, whatever the total turnover or turnovers of such person for the whole of the assessment year may be.]

[2][(3) Notwithstanding anything contained in this Act, where in respect of the sale or purchase of any goods, the rate of tax (hereinafter referred to as the original rate) is revised, or no tax is payable, from any date during any year, the turnover of a dealer or other person during the period up to that date in that year shall be liable

1. Added by Act 12 of 1961.
2. Inserted by Act 30 of 1962 with retrospective effect.

to tax at the original rate, and his turnover during the period from that date till the end of that year shall be liable to tax at the revised rate, or shall not be liable to tax, as the case may be.]

[3][(4) Notwithstanding anything contained in this Act, the assessment of a dealer whose total turnover for the year which ends on a date after the first day of April 1966, is more than seven thousand rupees shall be regulated as follows, namely :—

(*a*) in the case of a dealer permitted to pay any amount by way of composition under section 17, such dealer shall pay the amount due in monthly instalments for the months immediately prior to first April 1966 and shall not be liable to pay monthly instalments for the remaining months thereafter ;

(*b*) in the case of any other dealer, the turnover, during the period from the commencement of the year up to the first April 1966 shall be liable to tax and also licence fee, if any, and his turnover during the remaining period from the first April 1966 shall not be liable to tax and licence fee.

---

3. Added by Act 16 of 1967.

FIRST SCHEDULE

xx xx xx xx

Omited by Act 31 of 1958)

SECOND SCHEDULE

Goods on the sale of which a single point tax is leviable on the first or earliest of successive dealers in the State under Section 5 (3) (*a*).

Sl. No.	*Description of the goods*	*Rate of tax*
1	2	3
	[1 to 7 omitted]	
	xx xx xx xx)	
8.	2(All hosiery goods not made wholly of cotton except hosiery cloth in length.	4[Nine and a half per cent.
9.	All hosiery goods made wholly of cotton except hosiery cloth in length.	4[Three and a half per cent).
10.	3(All arms including guns, rifles, revolvers, pistols and ammunition for the same.	4(Eleven per cent)
5[11.	* * * *]	
12.	Bricks and tiles except country bricks and country tiles.	4(Three and a half per cent).
13.	Marble slabs and articles made of marble ..	4(Three and a half per cent).
14.	Bicycles, tandum cycles 2(cycle combination and parts and accessories and tyres and tubes thereof).	4(Five and a half per cent).
15.	3(Dictaphone and other similar appartus for recording sound and spare parts thereof.	4(Eleven per cent)
16.	Foamed rubber sheets, cushions, pillows mattresses and other like articles.	4(Eleven per cent)

1. Serial Nos. 1 to 7 Omitted by Act 7 of 1966.
2. Substituted by Act 31 of 1958.
3. Substituted by Act 9 of 1964.
4. Substituted by Act 7 of 1966.
5. Omitted by Act 16 of 1967.

SECOND SCHEDULE—(*contd.*)

Sl. No.	*Description of the goods*	*Rate of tax*
1	2	3
17.	1(Sound transmitting equipment including telephones and loudspeakers and spare parts thereof).	2(Eleven per cent)
18.	1(Typewriters, tabulating machines, calaculating machines, duplicating machines and Roneo machines and parts thereof).	2(Eleven per cent)
19.	Lifts whether operated by elerticity or hydraulic power.	2(Four and a half per cent).
20.	1(All machinery and spare parts and accessories thereof).	2(Six and a half per cent).
21.	Sanitary fittings of every description excluding pipes and fittings of stoneware, cement and iron.	2(Seven and a half per cent).
22.	X-Ray apparatus and equipment	2(Four and a half per cent).
23.	Aeroplanes, Rail coaches and their spare parts ..	2(Eight and a half per cent).
24.	3(All kinds of mill yarn (other than cotton yarn and sewing thread and filature silk).	2(One and a half per cent).
25.	Thown silk	2(Two per cent)
26	4[XX XX XX XX] ..	
27.to 34	5[XX XX XX XX] ..	
35.	Vanaspathi including Dalda, Pakav or other hydrogenated oils by whatever name called and refined oil.	2[Six and a half per cent).
36.	Cement	2[Six and a half per cent).
37.	Kerosine	6[Four per cent]

1. Substituted by Act 9 of 1964.
2. Substituted by Act 7 of 1966.
3. Substituted by Act 30 of 1962.
4. Omitted by the Act 3 of 1966.
5. Serial Nos. 27 to 34—Omitted by Act 7 of 1966.
6. Substituted by Act 3 of 1966.

SECOND SCHEDULE—*contd.*

Sl. No.	*Description of the goods*	*Rate of Tax*
1	2	3
38.	1[All liquor other than country liquor] ..	Twenty-five per cent.]
39.	Country liquor other than toddy	2Forty-fiveper cent].
40.	Opium, Ganja and Bhang	2[Twelve and a half per cent.]
41.	3[XX XX XX	XX
42.	4[XX XX XX	XX
43.	5[Coffee, that is to say, any one of the forms of coffee such as coffee beans, coffee seeds (raw or roasted), coffee powder, including French Coffee but not including coffee drink.	2[Five and a half per cent.]
44.	Tea	2[Five and a half per cent.]
45.	6[Omitted]	..
46.	7[Omitted]	..
47.	8[Groundnut oil, coconut oil, cotton seed oil and all other edible oils other than such oils falling under item 28 of the Fifth Schedule].	2[Two and a half per cent.
48.	Chemical fertilisers 8[bone-meal] and oil cake ..	2[Two per cent].
49.	Gold thread	2[Two and a half per cent.

1. Substituted by Act 29 of 1961 with retrospective effect.
2. Substituted by Act 7 of 1966 and again substituted by Act 17 of 1969 retrospectively from 1st April 1966.
3. Omitted by Act 3 of 1966.
4. Serial No. 42 Omitted by Act 7 of 1966.
5. Substituted by Act 9 of 1964.
6. Omitted by Act 30 of 1962.
7. Omitted by Act 31 of 1958.
8. Substituted by Act 31 of 1958.

SECOND SCHEDULE—*contd.*

Sl. No.	*Description of the goods*	*Rate of Tax*
1	2	3
50.	1[Omitted]	..
50-A.	4[News print]	2[Three and a half per cent].
51.	Readymade garments	2[Three and a half per cent].
52.	3[Refrigerators, air conditioning plants, component parts of refrigerators or air-conditioning plants].	2[Eleven per cent].
53.	Wireless reception instruments and apparatus and component parts thereof including all electrical valves, accumulators, amplifiers and loud speakers which are not specially designed for purposes other than wireless reception.	2[Eleven per cent].
54.	5[Radio-gramophones including component parts of radio-gramophones.	2[Eleven per cent].
55.	Cinematographic, photographic and other cameras, projectors and enlargers, lenses and other parts of and accessories to such cameras, projectors and enlargers and films, plates, paper and cloth required for use therewith.	2[Eleven per cent].
56.	Binoculers, opera glasses and telescopes ..	2[Eleven per cent].
57.	Gramophones of every description (other than radiogramophones), records and needles, including accessories and spare parts thereof.	2[Eleven per cent].
58.	Upholstered furniture, tubular, iron and steel furniture of every description including safes and treasure chests.	2[Eleven per cent].

1. Omitted by Act 9 of 1964.
2. Substituted by Act 7 of 1966.
3. Added by Act 31 of 1958.
4. Inserted by Act 32 of 1958.
5. Substituted by Act 9 of 1964.

SECOND SCHEDULE—(*contd.*)

Sl. No.	*Description of the goods*	*Rate of Tax*
1	2	3
59.	Cigar and cigarette cases, lighters and holders of cigars and cigarettes.	1[Eleven per cent]
60.	Playing cards of every description	1[Seven and a half per cent].
61.	All electrical goods, instruments, apparatus and appliances including fans and lighting bulbs, 2[x x] and all other accessories.	1[Six and a half per cent
3[61A.	Electrical Earthenware and porcellain ..	1[Four and a half per per cent].
62.	Any pen, pencil or pen and pencil set, sold for ten rupees or more.	1[Five and a half per cent.]
63.	All clocks, time-pieces and watches and parts thereof.	1[Eleven per cent]
64.	Precious stones, namely, diamonds, emeralds, rubies, real pearles, saphires, whether they are sold loose or as forming part of anything which they are set.	1[Five and a half per cent.]
65.	Toilet articles, except toilet soaps and such other toilet articles as may be specified by the State Government by notification in the official gazette.	1[Eight and a half per cent.]
65-A.	4[Toilet soaps	1[Six and a half per cent.]
66.	Fire works	1[Eight and a half per cent.]
67.	Furs and skins (other than those of cattle, sheep and goats) and articles of personal or domestic use made therefrom.	1[Nine and a half per per cent.]
68.	Stainless steel sheets and articles made of stainless steel other than such articles as are used as parts of industrial machinery or plant.	1[Four and a half per cent.]

1. Substituted by Act 7 of 1966.
2. Certain words omitted by Act 9 of 1964.
3. Inserted by Act 9 of 1964.
4. Substituted by Act 9 of 1964.

SECOND SCHEDULE—(*contd.*)

Sl. No.	*Description of the goods*	*Rate of Tax*
1	2	3
69.	Leather goods of all kinds other than Footwear and goods falling under item 28 of the Fifth Schedule.	1[Five and a half per cent.]
70.	Motor vehicles including motor cars; motor taxi cabs, motor cycles and cycle combinations, motor scooters, motorettes, motor omni busses, motor vans and motor lorries.	1[Eleven per cent]
71.	Chassis of motor vehicles	1[Eleven per cent]
72.	Component parts of motor vehicles	1[Eleven per cent]
73.	Articles (including rubber and other tyres and tubes and batteries) adapted for use as parts and accessories of motor vehicles not being such articles as are ordinarily also used for purposes other than as parts or accessories of motor vehicles.	1[Eleven per cent]
74.	Bullion and specie	1[One per cent]
75.	Tarpaulins and water-proof cloth not manufactured in mills or powerlooms factories.	1[Three and a half per cent.]
76.	2[x x x x ..	..
77.	Mosaic tiles and chips	1[Four and a half per cent.]
78.	Cement and Asbestos sheets, hardboards, plywood and the like.	1[Three and a half per cent.]
79.	Heavy chemicals (such as Sulphuric Acid, Hydro-chloric acid, Caustic Soda, etc.)	1[Three and a half per cent.]
80.	Chicory	1[Five and a half per cent.]
81.	3[x x x x]	..
4[81A.	Dusters and sprayers used for dusting and spraying pesticides and insecticides.	Two per cent
4[81B.	Blasting gunpowder	Two per cent
82.	5[Toddy	Five per cent
6[83.	Handlooms and parts and accessories thereof..	Two per cent.

Explanation.—I..2[omitted.]

1. Substituted by Act 7 of 1966.
2. Omitted by Act 7 of 1966.
3. Omitted by Act 3 of 1966.
4. Inserted by Act 7 of 1966.
5. Substituted by Act 7 of 1966.
6. Added by Act 3 of 1966.
7. Added by Act 9 of 1964.

Explanation.—II

"Country Liquor" in items 38 and 39 means liquor manufactured in India ; 1[other than beer ; or any other liquor] manufactured and compounded in India and coloured and flavoured to resemble gin ; brandy, whisky or rum imported from outside the territory of India.

Explanation.—III

Where a tax has been levied in respect of purchase of coffee seeds under item 43 the coffee powder made out of those coffee seeds is not liable to tax under this Act.

2[*Explanation.—IV*

"Toilet Articles" means any article which is intended for use in the toilet of the human body or in perfuming apparel of any description ; or any substance intended to cleanse, improve or alter the conmplexion, skins hair or teeth and includes deoderants and perfumes.]

---

1. Substituted by Act 29 of 1961 with restrospective effect.
2. Added by Act 31 of 1958.

THIRD SCHEDULE

Goods in respect of which a Single point Purchase Tax only is leviable under Section 5 (3) (*b*).

Sl. No.	*Description of the goods*	*Point of levy*	*Rate of tax*
1	2	3	4
1.	1[x xx	xx	
2.	2[x xx	xx xx	
3.	xx xx	xx xx	
4.	Raw Wool	3[Purchase by the last dealer in the State liable to tax under this Act.]	4[Three per cent]
5.	5[x x x	x x x	x
6.	6[x x x	x x x	x
7.	Arecanut	3[Purchase by the first or earliest of successive dealers liable to tax under this Act.	8[Five per cent].
8.	Pepper	do	8[Five per cent].
9.	7[x x x	x x x	x
10.	2[x x x	x x x	x

1. Omitted by Act 31 of 1958.
2. Serial Nos. 2, 3 and 10 omitted by Act 7 of 1966.
3. Substituted by Act 3 of 1966.
4. Substituted by Act 30 of 1962.
5. Omitted by Act 30 of 1962.
6. Omitted by Act 3 of 1966.
7. Omitted by Act 32 of 1958.
8. Substituted by Act 7 of 1966.

THIRD SCHEDULE—(*concld.*)

1	2	3	4
11.	Cashew and its kernal	.. Purchase by the last dealer in the State liable to tax under this Act.	1[Five per cent]
2[11-A.	Sugarcane	.. Purchase by the last dealer in the State liable to tax under this Act—	
	(*a*) when purchased by the manufacturer of khandasari		Three per cent]
	(*b*) in other cases		Ten per cent
12.	Ores including manganese, iron, chromite and kaolin ores.	do	1[Five per cent.
13.	Bones and horns	.. do ..	Two per cent.
3[14.	4[x x x x x]		

5[*Explanation.*—

Where a tax has been levied in respect of cashew under item 11, the kernel pressed out of the said cashew shall not be liable to tax under this Act].

1. Substituted by Act 7 of 1966.
2. Inserted by Act 11 of 1961 and sub by Act 16 of 1967.
3. Added by Act 30 of 1962.
4. Serial No. 14 omitted by Act 7 of 1966.
5. Inserted by Act 31 of 1958.

1[FOURTH SCHEDULE

Declared goods in respect of which a single point tax is leviable under section 5 (4)

Sl. No.	*Description of the goods*	*Point of levy*	*Rate of tax*
1	2	3	4
1.	Coal including Coke in all its forms.	Sale by the first or earliest of successive dealers in the State liable to tax under this Act.	3[Three per cent.
2.	Iron and steel, that is to say :— (*a*) Pig iron and iron scarp ; (*b*) Iron plates sold in the same form in which they are directly produced by the rolling mill ; (*c*) Steel scrap, steel ingots, steel billets, steel bars and rods. (*d*) (*i*) Steel plates (*ii*) Steel sheets (*iii*) Steel bars and tin bars (*iv*) rolled steel sections. (*iv*) tool alloy steel. Sold in the same form in which they are directly produced by the rolling mill.	Sale by the first or earliest of succesive dealers in the State liable to tax under this Act.	3[Three per cent.
2[3.	Hides and skins, whether in a raw or dressed state.	Purchase by the last dealer in the state liable to tax under this Act.	3[Two per cent.

1. Substituted by Act 31 of 1958.
2. Substituted by Act 29 of 1964.
3. Substituted by Act 16 of 1967.

FOURTH SCHEDULE—(*contd.*)

1	2	3	4
4.	Jute, that is to say, the fibre extracted from plants belonging to the species *corchorus capsu*[*aries* and *corcherus olitorious* and the fibre known as *mesta* or *bimli* extracted from plants of the species *hibiscus cannapinus* and *hibiscus saldarifavar altsisima*, whether baled or otherwise.	Sale by the first or earliest of successive dealers in the State liable to tax under this Act.	[3]Three per cent
5.	(*a*) Groundnut including groundnut seed.	Purchase by the last dealer in the State liable to tax under this Act.	[Three per cent.
	(*b*) Cocoanut and copra, [1][cardamom, castor seeds, Honge seeds Neem seeds, Till (Gingelly) seeds, Kusum (Kardi) seeds and Nigar (Ram Til] ;	Purchase by the first or earleist of successive dealers in the State liable to tax under this Act.	[Three per cent.
	(*c*) Cotton seed ..	Sale by the first or earliest of successive dealers in the State liable to tax under this Act.	[3]Two per cent.
	(*d*) Other oil seeds, that is to say, seeds [other than those mentioned in sub-items (*a*), (*b*) and (*c*) yielding non-volatile oils used for human consumption, or in industry, or in the manufacture or varnishes, soaps and the like, or in lubrication, and volatile oils used chiefly in medicines, perfumes, cosmetics and the like.	[2]Sale by the first or earliest of successive dealers in the State liable to tax under this Act.]	[2]Three per cent.

1. Added by Act 3 of 1966.
2. Substituted by Act 16 of 1967.
3. Substituted by Act 16 of 1967

FOURTH SCHEDULE *(concld.)*

1	2	3	4
6.	Cotton, that is to say, all kinds of cotton (indigenous or imported) in its unmanufactured state, whether ginned, baled, pressed or otherwise, but not including cotton waste.	Purchase by the last dealer in the State liable to tax under this Act.	1[Two per cent.
7.	Cotton yarn, but not including cotton yarn waste.	Sale by the first or earliest of successive dealers in the State liable to tax under this Act.	and a half 2[One per cent].

1. Substituted by Act 3 of 1966.
2. Substituted by Act 15 of 1967.

FIFTH SCHEDULE

GOODS EXEMPTED FROM TAX UNDER SECTION 8

Sl. No.	*Description of the goods*
1.	Kum Kum.
2.	Glass Bangales.
3.	Mangalasutra or any other symbolic or sacred ornament worn by the bride on the occasion of the marriage when sold at a price not exceeding rupees fifty.
4.	Salt.
5.	1[Vegetables and vegetable seeds including onion seeds but excluding 2[:: :: [dried vegetables and dehydrated vegetables.]
3[5-A.	Fresh fruits. *Note* :—No tax shall also be payable under the principle Act in respect of the sale of fresh fruits sold on or after the first day of April 1958 and before the date of commencement of Amendment Act : Provided that every dealer who has collected any amount by way of tax under section 18 of the principal Act in respect of the sale of fresh fruits during the said period shall be liable to pay the amount so collected to the State Government as tax under the principal Act whatever his total turnover during the year relating to such fruits may be.]
6.	Eggs, meat and fish except when sold in sealed containers.]
7.	Fresh milk, curds and butter-milk.
4[7-A.	5[Ptatoes, sweet potatoes, onions,]] garlic and ginger.
6[7-B.	Goeen chilies.]
8.	Cumblies woven on handlooms.
5[8-A.	All varieties of textiles, namely, cotton, wollen, silk or artificial silk including rayon or nylon, whether manufactured in mills, powerlooms hand looms, and hosiery cloth in lengths.]

1. Sustituted by Act 30 of 1962.
2. Certain words omitted by Act 9 of 1964.
3. Inserted by Act 31 of 1958.
4. Inseted by Act 32 of 1958.
5. Substituted by Act 9 of 1964.
6. Inserted by Act 9 of 1964

FIFTH SCHEDULE—(*contd.*)

Sl. No.	*Description of the goods*

7[8-B. Gota and Nakki.]

9. Cotton or wollen handspun yarn and all cloths woven on handlooms exclusively out of handspun yarn and articles made of such cloth and sold by persons certified by the 8[Khadi and Village Industries Commission.]

10. Charakas 9[including Amber charkas and their parts, slivers and gutts.

11. Flowers and betel leaves.

12. Plants.

13. Ballot boxes sold for purposes of elections to Houses of Parliament, the State Legislature and Local Authorities in the State.

14. Articles made by students and trainees in Industrial Schools in the State recognised by the Commissioner, when sold for the first time.

15. Silk-worm eggs sold by graineurs recognised by the State Government.

16. Silk worm cocoons sold by cocoon rearers.

17. Medicines dispensed by medical practitioners owning dispensaries, to their patients.

18. Articles made by trainees in the Industrial Training Institutions recognised by the State Government, when sold for the first time.

19. Paper which is recognised by the Commissioner, as hand made paper.

20. Stamp paper sold by vendors duly authorised under the provisions of any law relating to stamps.

21. Water other than the areated and mineral waters.

22. Articles of food and drink sold, supplied or distributed :—

(i) by canteens or hostels run by educational institutions recognised by the Commissioner when such articles are sold, supplied or distributed exclusively to members of the institution concerned ;

---

7. Inserted by Act 9 of 1964.
8. Substituted by Act 31 of 1958.
9. Inserted by Act. 16 of 1967.

FIFTH SCHEDULE—(*contd.*)

Sl. No.	*Description of the goods*
	(ii) by hostels run by charitable institutions recognised by the Commissioner when such articles are sold, supplied or distributed exclusively to students residing in the hostel concerned.
9A[	(iii) by canteens recognised by the Commissioner which are run in Central or State Government Offices as an amenity provided for the members of the staff employed in such offices on a 'no profit' basis when such articles are sold, supplied or distributed to such members.
10[	(iv) by canteens which are run in factories and other industrial concerns as an amenity provided for the employees of such factories or concerns on a "no profit" basis under the provisions of the Factories Act, when such articles are sold, supplied or distributed to such employees. ;
23.	Country bullock carts and spare parts thereof.
24.	Agricultural implements which are the products of cottage industry, that is to say, any industry carried on by a person at home not being a factory.
25.	Articles produced by members of Cottage Industrial Co-operative Societies in the State recognised by the Commissioner.
26.	Products of palm-gur industry and of articles, such as, brooms, baskets, mats, brushes and fans, manufactured out of palm leaves, sold by co-operative societies in the State producing such commodities.
27.	Spinning and other craft equipment sold by the Sarvaseva Sangha and its authorised agencies and the 11[Mysore Khadi and Village Industries Board or the Khadi and Village Industries Commission.]

9A. Inserted by Act 29 of 1964.
10. Inserted by Act 3 of 1966.
11. Substituted by Act 31 of 1958.

FIFTH SCHEDULE—(*concld.*)

Sl. No.	*Description of the goods*
28.	Products of Village Industries 12[when sold by a *bonafide* producer recognised by the Commissioner, if necessary, after consultation with the Khadi and Village Industries Commission constituted under the Khadi and Village Industries Act, 1956.]
29.	Fire-wood or charcoal when sold for domestic use.
30.	Slates and Slate pencils.
31.	13[x x x x
14[31-A.	Tobacco and all its products.
14[31-B.	Sugar other than sugar candy, confectionery and the like.]
32.	Motor Spirits.
15[33.	Electricity energy].
14[34.	(i) Canteen stores sold to the Canteen Stores Department of the Government of India and such Stores sold by the said Department to the Regimenta or Unit-run Canteens in the State.
	(ii) Canteen Stores sold by the Regimental or Unit-run Canteens to the Armed Forces in the State, provided the Canteen Stores are those obtained from the Canteen Stores Department of the Government of India and the sale price does not exceed the sale price fixed by the Government of India.
16[34-A.	Goods sold to the Indian Aid Mission, Nepal, certified by the Director of the said Mission as being required for Indian aided projects in Nepal]. ;
35.	Books meant for reading.]
17[36.	Goods sold to the World Health Organisation and to the United Nations International Children's Emergency Fund for their official use.
37.	Plantain leaves.
38.	18[Druggets, Durries and Carpets,
39.	Educational films certified as such by the Commissioner.]

12. Substituted by Act 32 of 1958.
13. Omitted by Act 32 of 1958.
14. Inserted by Act 31 of 1958.
15. Added by Act 9 of 1958.
16. Inserted by Act 29 of 1964.
17. Added by Act 30 of 1962.
18. Substituted by Act 16 of 1967.

FIFTH SCHEDULE—(*concld.*)

Sl. No.	*Description of the goods*
	(II) "Motor Spirit" in item 32 means motor spirit as defined in the Mysore Sales of Motor Spirit Taxation Act, 1957.
19[40.	Foodgrains when sold by the Central Government.
19[41.	Foodgrains when sold by a Wholesale Co-operative Society to a Primary Co-operative Society.]
20[42.	Electrical instruments sold to Educational Institutions for use as teaching aids
21(43.	Contraceptives.

Explanation.—

18[(I) In item 28—

(a) "Village Industry" means village industry as defined in the Mysore Khadi and Village Industries Act, 1956, if the number of persons employed in, or the number of units of production of each industry does not exceed such number as may be prescribed ,

(b) "bona fide producer" shall not include a person who produces any goods which are not products of vill age industry.

19. Inserted by Act 29 of 1964.
20. Inserted by Act 3 of 1966.
21. Inserted by Act 16 of 1967.

THE MYSORE LOTTERIES AND PRIZE COMPETITIONS CONTROL AND TAX (AMENDMENT) ACT, 1957.

ARRANGEMENT OF SECTION

Sections :

1. Short title.

2. Amendment of Section 2.

3. Omission of Section 8 and 9.

4. Amendment of Section 12.

5. Modification of Section 13 and 15.

6. Savings.

7. Repeal of Mysore Ordinance No. 6 of 1957.

MYSORE ACT No. 26 OF 1957

(*First published in the* Mysore Gazette *on the Nineteenth Day of October* 1957.)

THE MYSORE LOTTERIES AND PRIZE COMPETITIONS CONTROL AND TAX (AMENDMENT) ACT, 1957.

(*Received the assent of the Governor of Mysore on the Sixteenth Day of October* 1957.)

AN ACT FURTHER TO AMEND THE MYSORE LOTTERIES AND PRIZE COMPETITIONS CONTROL AND TAX ACT, 1951.

WHEREAS it is expedient further to amend the Mysore Lotteries and Prize Competitions Control and Tax Act, 1951 (Mysore Act XXVII of 1951), to make effective the levy and collection of tax subsequent to the thirty-first day of March 1956, on prize competitions and for certain other incidental matters ;

BE it enacted by the Mysore State Legislature in the Eighth Year of the Republic of India as follows :—

1. *Short title.*—This Act may be called the Mysore Lotteries and Prize Competitions Control and Tax (Amendment) Act, 1957.

2. *Amendment of Section* 2.—For sub-clause (*a*) of sub-section (1) of Section 2 of the Mysore Lotteries and Prize Competitions Control and Tax Act, 1951 (Mysore Act XXVII of 1951) (hereinafter referred to as the principal Act), the following sub-clause shall be substituted and shall be deemed to have been substituted with effect from the first day of April 1956, namely :—

" (*e*) 'prize competition' means any competition (whether called a crossword prize competition, a missingword prize competition, a picture prize competition or by any other name) in which prizes are offered for the solution of any puzzle based upon the building up, arrangement, combination or permutation, of letters, words or figures ; ".

3. *Omission of Sections* 8 *and* 9.—Sections 8 and 9 of the principal Act shall be omitted and shall be deemed to have been omitted with effect from the first day of April 1956.

4. *Amendment of Section* 12.—In clause (*b*) of sub-section (1) of Section 12 of the principal Act, the words and figure " for which a

licence has been obtained under Section 8," shall be omitted and shall be deemed to have been omitted with effect from the first day of April 1956.

5. *Modification of Sections 13 and 15 in their application to certain prize competitions.*—In respect of every prize competition promoted between the thirty-first day of March 1956 and the thirty-first day of August 1957, the provisions of Sections 13 and 15 of the principal Act shall have effect subject to the following modifications, namely :—

(1) In Section 13,

(*a*) in sub-section (1), for the words " the accounts maintained and statements submitted to him ", the words " the accounts maintained by the promoter and statements submitted to the Deputy Commissioner " shall be substituted ;

(*b*) in sub-section (3), for the words " within thirty days of the end of each quarter ", the words " within such time not exceeding thirty days as the Deputy Commissioner may by order determine " shall be substituted.

(2) To Section 15, the following provisos shall be added, namely :—

" Provided that in the case of any prize competition conducted between the thirty-first day of March 1956 and the thirty-first day of August 1957, the promoter shall submit to the Deputy Commissioner such accounts as are maintained by him and also such statements in such form and within such period as the Deputy Commissioner, may, by order, require :

Provided further that in the event of default in the submission of such accounts, the Deputy Commissioner or any officer authorised by him in this behalf may seize the books of accounts and other documents relating to such accounts and for that purpose may enter and search, with the assistance of such persons as may be found necessary, by night or by day, and by force, if necessary, any premises or place in which such books or documents are suspected to be kept.".

6. *Saving.*—Notwithstanding anything contained in any law, or in any order or decision of any court the provisions of the principal Act, as amended by this Act, shall be deemed to have been in operation at all relevant times (when any prize competition was promoted or conducted) between the thirty-first day of March 1956 and the thirty-first day of August 1957, and no action taken under the principal Act as amended by this Act, or rules made thereunder, for

the purpose of levy and collection of tax on any such prize competition, shall be called in question in any court of law :

Provided that no act or omission on the part of any person before the commencement of this Act shall be punishable as an offence which would not have been so punishable if this Act had not been passed.

7. *Repeal of Mysore Ordinance No. 6 of* 1957.—The Mysore Lotteries and Prize Competitions Control and Tax (Amendment) Ordinance, 1957, is hereby repealed :

Provided that anything done or any action taken under the principal Act as amended by the said Ordinance shall be deemed to have been done or taken under this Act, as if this Act had come into force on the thirty-first day of August 1957.

MYSORE ACT No. 27 OF 1957

(*First published in the* Mysore Gazette *on the Twenty-fourth Day of October* 1957.)

THE MYSORE LEGISLATURE SALARIES (SECOND AMENDMENT) ACT, 1957.

(*Received the assent of the Governor on the Sixteenth Day of October* 1957.)

AN ACT FURTHER TO AMEND THE MYSORE LEGISLATURE SALARIES ACT, 1956.

WHEREAS it is expedient further to amend the Mysore Legislature Salaries Act, 1956 (Mysore Act 2 of 1957) ;

BE it enacted by the Mysore State Legislature in the Eighth Year of the Republic of India as follows :—

1. *Short title and commencement.*—(1) This Act may be called the Mysore Legislature Salaries (Second Amendment) Act, 1957.

(2) Section 3 shall come into force at once and Section 2 shall be deemed to have come into force on the first day of June 1957.

[SECTION 2 INCORPORATED IN THE PRINCIPAL ACT]

3. *Payment of additional allowances for certain members.*—All members who were entitled to be provided with fully furnished accommodation without payment of rent at the place at which their attendance was required under sub-clause (1) of clause (*b*) of Section 12 of the principal Act, and who, during the period between the first day of June 1957, and the date of commencement of this section, did not, whether by election or otherwise, have such accommodation, shall, in addition to the daily allowance paid or payable under the second paragraph of the said sub-clause, be paid, in respect of the said period additional daily allowance at the rate of three rupees and eight annas per diem.

THE MYSORE IRRIGATION LEVY OF BETTERMENT CONTRIBUTION AND WATER RATE) ACT, 1957.

ARRANGEMENT OF SECTIONS

Preamble

Sections :

1. Short title and extent.
2. Definitions.
3. Levy of betterment contribution.
4. Amount of contribution payable.
5. When contribution becomes payable.
6. Mode of payment of contribution.
7. Contribution recoverable as arrears of land revenue.
8. Payment of contribution by person having interest in land.
9. Right of reimbursement in respect of contribution.
10. Levy of water rate.
10-A. Application of this Act to the Tungabhadra Project.
11. Power to make rules.
12. Repeal and Savings.

MYSORE ACT No. 28 OF 1957

(*First published in the* Mysore Gazette *on the Thirty-first Day of October,* 1957.)

THE MYSORE IRRIGATION (LEVY OF BETTERMENT CONTRIBUTION AND WATER RATE) ACT, 1957.

(As amended by Acts 23 of 1961, 8 of 1964, 18 of 1965, 13 of 1966 and 16 of 1968.)

(*Received the assent of the Governor on the Twenty-fourth Day of October* 1957.)

AN ACT TO CONSOLIDATE AND AMEND THE LAWS PROVIDING FOR THE LEVY OF BETTERMENT CONTRIBUTION AND WATER RATE IN THE STATE OF MYSORE.

WHEREAS it is expedient to consolidate and amend the laws relating to the levy of betterment contribution and water rate in the State of Mysore;

BE it enacted by the Mysore State Legislature in the Eighth Year of the Republic of India as follows:—

1. *Short title and extent.*—(1) This Act may be called the Mysore Irrigation (Levy of Betterment Contribution and Water Rate) Act, 1957.

(2) It extends to the whole of the State of Mysore.

[1][(3) It shall come into force on such date as the Government may by a notification appoint.

2. *Definitions.*—In this Act, unless the context otherwise requires,—

[2][(*a*) 'Deputy Commissioner' means the Deputy Commissioner of a District or such other officer not below the rank of an Assistant Commissioner as the Government may appoint to discharge the functions of the Deputy Commissioner under this Act;]

---

1. This Act has come into force on 1st September 1960.

2. Substituted by Act 23 of 1961.
(*Vide* Notification No. PWD 47 GIG 59, dated 20th August 1960).

[1][(*b*) Betterment Levy Officer, means such officer as the Government may appoint to be the Betterment Levy Officer in respect of any area or irrigation work;

(*ba*) 'contribution' means the tax payable as [2][betterment contribution] under Sections 3 and 4;

(*c*) 'drainage work' includes—

(i) channels, whether natural or artificial, for the discharge of waste or surplus water and all work connected with and auxiliary to such channels;

(ii) the escape channels from an irrigation work;

(iii) dams, weirs, embankments, sluice and groynes;

(iv) all works for the protection of lands from floods or from erosion, which are owned or controlled by the Government, but does not include works for the removal of sewage;

(*d*) 'Government' means the State Government;

(*e*) 'irrigation work' includes:—

(i) all canals, channels, tanks, wells, reservoirs, anicuts, bandharas, ponds, spring ponds, kuntas, talapariges and madugus used for the supply or storage of water, and all works, embankments and structures, installations, including the installation of a pumping set, supply and escape channels connected therewith or auxiliary thereto which are owned or controlled by the Government;

(ii) all such lakes and other natural collections of water or parts thereof as are situated on lands which are the property of the Government;

(iii) all natural waterways, rivers and streams or parts thereof;

(*f*) 'landholder' or 'holder' signifies the person in whom a right to hold land is vested, whether solely on his own account, or wholly or partly in trust for another person or for a class of persons or for the public and includes a mortgagee vested with a right to possession:

Provided that in respect of any land in the possession of a walawargadar, kayamgenidar, a permanent tenant or a mulgeni tenant in the South Kanara District, such walawar-

1. Substituted by Act 8 of 1964.
2. Substituted by Act 13 of 1966.

gadar, kayamgenidar, permanent tenant or mulgeni tenant, as the case may be, shall be deemed to be the landholder in respect of such land ;

[1] and [2][(*fa*) x x x x]

[2][(*fb*) x x x x]

[2][(*fc*) x x x x]

(*g*) 'notification' means a notification published in the Official Gazette ;

(*h*) 'prescribed' means prescribed by rules made under this Act ;

[1][(*ha*) 'prescribed officer' means the officer specified in rules made under this Act and different officers may be specified for different areas, irrigation works or purposes ;]

(*i*) 'work' means an irrigation or drainage work whether completed or not.

(2) [[3] * * * * *]

2. *Levy of betterment contribution.*—[4][(1) There shall be levied a tax called betterment contribution [5][in accordance with the provisions of this Act, from the land holder or the holder of any land which is benefited] by the construction, restoration, expansion or alteration of any work by the Government, whether after the commencement of this Act or at any time before such commencement, but not earlier than—

(i) the first January 1944 in the Mysore Area ;

(ii) the first January 1947 in the Madras Area ;

(iii) the first August 1947 in the Hyderabad Area ; and

(iv) the first January 1950 in the Bombay Area and the Coorg District.

Explanation I.—A land shall be deemed to be benefited notwithstanding that the benefit is not enjoyed, provided such non-enjoyment is due solely to action or inaction on the part of that person or persons interested in such land.

---

1. Inserted by Act 8 of 1964.
2. Clauses (*fa*), (*fb*), (*fc*) omitted by Act 13 of 1966.
3. Omitted by Act 23 of 1961.
4. Substituted by Act 8 of 1964.
5. Substituted by Act 13 of 1966.

Explanation II.—A land shall not be deemed to be benefited merely by reason of the execution of ordinary repairs, and maintenance of an existing work wholly or partly at the expense of Government.

[1][*Explanation III.*—In this sub-section, the expression "Government" shall be deemed to include the authority established under Section 66 of the Andhra State Act, 1953 (Central Act 30 of 1953).

[1][(2) For the purpose of levy of betterment contribution, the prescribed officer shall, by notification, specify—

(i) the dates of commencement and completion of the construction, restoration, expansion or alteration of any irrigation work;

(ii) [2][* * * *]

(iii) [2][* * * *]

and different dates of commencement and completion of any irrigation work may be specified in respect of different lands benefited by the same irrigation work depending upon the dates on which water is made available to such lands.

(3) The Government may either *suo motu* or on application by any landholder affected by a notification issued under sub-section (2), if satisfied that there is any error in any such notification, direct modification of the notification on as it deems fit and the notification shall be modified accordingly by the prescribed officer.]

[3][4. *Amount of betterment contribution.*—(1) The amount of betterment contribution payable in respect of any land referred to in section 3 shall be an amount equal to one-half of the difference between the market value of such land before the date of commencement of the construction, restoration, expansion or alteration of the irrigation work and the market value after the date of completion of such construction, restoration, expansion or alteration:

Provided that the amount of betterment contribution payable in respect of any land shall not be more than [4five hundred rupees] per acre:

---

1 Inserted by Act 8 of 1964.

2. Omitted by Act 13 of 1966.

3. Substituted by Act 13 of 1966.

4. Substituted by Act 16 of 1968.

Provided further that no betterment contribution shall be leviable in respect of any land,—

(i) which is unarable (Kharab); or

(ii) benefited by the construction, restoration,

expansion or alteration of a tank, well, reservoir, anicut, bandhara, pond, spring pond, kunta, talaparige or madugu which is not capable of irrigating more than one hundred acres of land :

Provided also that for purposes of this sub-section, the increase in the market value of the land consequent upon any improvement of the land made by the landholder shall be excluded.

(2) As soon as may be, after the publication of a notification under sub-section (2) of section 3 in respect of any irrigation work. the Betterment Levy Officer shall prepare a statement showing the lands under the irrigable command of the irrigation work in respect of which the betterment contribution in accordance with the provisions of sub-section (1) is payable, and the nature and extent of irrigability of the different lands.

(3) The statement so prepared along with a public notice shall be published in the village chavadi and the taluk office and in such other manner as may be prescribed. Such notice shall require the landholders of lands under the irrigable command of the irrigation work to appear before the Betterment Levy Officer either personally or by agent at a time and place therein mentioned (such time not being earlier than one month from the date of publication of the notice), and to state—

(*a*) their objections,—

(i) to the inclusion of the lands in the statement as lands under the irrigable command of the irrigation work ;

(ii) to the inclusion of the lands in the statement as lands of any specified nature and extent of irrigability ; and

(*b*) in respect of payment of betterment contributions, the basis on which they claim that the amount of betterment contribution has to be computed.

Such statement shall be made in writing and signed by the party or his agent.

(4) The Betterment Levy Officer shall also serve notice to the same effect on the landholder of such land or his agent authorised to receive service on his behalf, who resides within the revenue district in which the land is situated. In case any landholder resides elsewhere and has no such agent, the notice shall be sent to him by registered post.

(5) On the date fixed under sub-section (3) or on such other date to which an inquiry may be adjourned, the Betterment Levy Officer shall, after holding a formal inquiry in the manner provided by the Mysore Land Revenue Act, 1964, and after giving an opportunity of being heard to every person who has made a statement under sub-section (3), make an order specifying—

(*a*) the increase in value of the lands by the completion of the construction, restoration, expansion or alteration of the irrigation work ;

(*b*) the amount of betterment contribution payable in respect of the said lands ; and

(*c*) the date from which such betterment contribution shall be payable.

(6) The Government or any person aggrieved by an order made under sub-section (5) may, within sixty days from the date of the order, appeal to the Court of the Civil Judge having jurisdiction over the area in which the land is situated and the Court of the Civil Judge may pass such orders on the appeal as it may deem fit.

(7) An order passed by the Court of the Civil Judge on an appeal preferred to it under sub-section (6) and subject to the orders aforesaid of the Court of the Civil Judge, the order of the Betterment Levy Officer under sub-section (5) shall be final, and shall not be liable to be questioned in any court of law.][1]

5. *When contribution becomes payable.*—(1) [1][The contribution] shall become payable under this Act on a written notice of demand thereof issued by [2][the Betterment Levy Officer] being served on the landholder.

[5][Provided that no notice of demand shall be served on a landholder until an order made under sub-section (5) of section 4 becomes final ;

(2) For the avoidance of doubt, it is hereby declared that it shall not be necessary to serve notice on any person other than the landholder, who has an interest in the land or on successor-in-interest of the landholder or in respect of any instalment of the [1][contribution].

[3][(3) [4][* * * *]

1. Substituted bq Act 13 of 1966.
2. Substituted by Act 8 of 1964.
3. Inserted by Act 8 of 1964.
4. Sub-section (3) omitted by Act 13 of 1966.
5. Inserted by Act 13 of 1966.

6. *Mode of payment of contribution.*—(1) The landholder of any and, in respect of which any [1][contribution] is payable, shall pay it in the manner prescribed either by surrendering to the Government a portion of his land the value whereof is equal to the amount of [1][contribution] or in cash, or partly by surrendering land and partly in cash.

(2) Where the landholder chooses to pay the whole or part of the [[1]contribution] by surrendering land, the surrender shall be subject to the following conditions:—

(*a*) the value of the land offered for surrender shall, for the purpose of payment of contribution, be determined by the [2][Deputy Commissioner] in the prescribed manner;

(*b*) the owner of the land shall prove to the satisfaction of the [2][Deputy Commissioner] that such land is free from all encumbrances, the [2][Deputy Commissioner] shall notify the proposed surrender and invite objections in such manner and within such period as may be prescribed; if any objection is received and the [2][Deputy Commissioner] is satisfied that the land is not free from encumbrance, he shall refuse to accept the surrender and shall recover the contribution in cash; if no objection is received and the [2][Deputy Commissioner] is satisfied that the land is free from encumbrance, he shall by order in writing accept the surrender and after such acceptance, the land shall vest in the Government free from all encumbrances and the Government may dispose of it in such manner as it deems fit:

Provided that the [2][Deputy Commissioner] may on the ground of inaccessibility or inconvenient location of the land or such other grounds as may be prescribed refuse to accept the surrender.

(3) The Government may by general or special order direct that in respect of any work, or class of cases the contribution shall be payable only in cash and not by surrendering land.

(4) Where the contribution is payable in cash, it shall be payable in such number of annual instalments not exceeding twenty and at such time as may be prescribed:

Provided that if, on or before the date on which the first instalment is payable, or at any subsequent date within a period of two

---

1. Substituted by Act 13 of 1966.
2. Substituted by Act 8 of 1964.

years from that date, the owner pays the entire contribution or that balance of contribution, as the case may be, he shall be entitled to a rebate of ten per cent of such contribution or balance of contribution, as the case may be:

Provided further that if the amount of contribution falls into arrears, interest shall be payable at the prescribed rate on the amount of such arrears.

7. *Contribution recoverable as arrears of land revenue.*—Contribution payable under this Act in respect of any land shall be deemed to be a revenue demand due upon the said land; and the land, its products and the building (owned by landholder) standing upon the land, shall be deemed to be the security for the contribution. When any instalment of the contribution payable in any year is not paid on the due date, the amount of the instalment shall be deemed to be an arrear of land revenue and the provisions of the law in force regulating the recovery of land revenue, shall apply to the recovery of the said arrear together with the interest due thereon, as it applies to the recovery of the land revenue due on that land.

8. *Payment of contribution by person having interest in land.*—Any person having interest in a land may, notwithstanding that he is not the landholder of such land, pay the contribution payable by the holder in respect of such land and shall, if such person pays the entire contribution within a period of two years from the date on which the landholder becomes liable to pay the contribution, be entitled to a rebate of ten per cent.

9. *Right of reimbursement in respect of contribution.*—Where the landholder (not being in the South Kanara District, a walawargadar, a kayamgenidar, a permanent tenant or a mulgeni tenant) liable to pay contribution under this Act is not the owner of the land or is a co-owner of the land, nothing in this Act shall be deemed to affect his right to reimbursement from the owner or to recover proportionate part from the co-owner, as the case may be.

10. *Levy of water rate.*—(1) Whenever—

(*a*) [[1] .. .. ;]

(*b*) [2][water is supplied, made available or used for purpose of irrigation or any other purpose] from any work belonging to, or constructed by, or on behalf of the Government; and

---

1. Omitted by Act 18 of 1965.
2. Substituted by Act 8 of 1964.

(*c*) water from any such work, by direct flow or percolation or by indirect flow, percolation or drainage from or through adjoining land irrigates any land under cultivation or flows into a reservoir and thereafter, by direct flow or percolation or by indirect flow, percolation or drainage from or through adjoining land irrigates any land under cultivation and, in the opinion of teh [1][Deputy Commissioner]such irrigation is beneficial to and sufficient for the requirements of crop on such land.

[2][(*d*) water supplied or made available to the Government by the authority established under Section 66 of the Andhra State Act, 1953, is supplied, made available or used for purposes of irrigation or any other purpose,]

the Government shall be entitled to levy a separate charge for such water hereinafter referred to as water rate and [3][the Government may prescribe the rates at which such water rates shall be levied, which may be,—

(i) different in respect of water supplied, made available or used for different purposes ;

[4][(ii) different in respect of water supplied, made available or used from different irrigation works, and when water is supplied, made available or used for irrigation of any land, with or without reference to the crop or crops grown or which may be grown on such land ;]

(iii) in lieu of water rate, if any, payable under any other law ;

and the manner in which and the authority by which the amount of water rate levied shall be determined.]

(2) [5]

(3) The amount of water rate shall be recoverable in the same manner as arrears of land revenue due on the land.

[6][10-A. *Application of this Act to the Tungabhadra Project.*— The provisions of this Act relating to the levy of water rate shall be

---

1. Substituted by Act 23 of 1961.
2. Inserted by Act 8 of 1964.
3. Substituted by Act 23 of 1961.
4. Substituted by Act 18 of 1965.
5. Sub-section (2) omitted by Act 8 of 1964.
6. Added by Act 23 of 1961.

applicable in respect of any water stored, consumed, distributed or sold by the authority established under Section 66 of the Andhra State Act, 1953 (Central Act 30 of 1953):

Provided that no rule or order for the fixation of the water rate and other incidents in respect of such water rate shall be made except with the previous consent of the President of India.]

11. *Power to make rules.*—(1) The Government may subject to the condition of previous publication, by notification make rules to carry out the purposes of this Act, [1][and such rules may be general for all irrigation works or may be special for one or more irrigation works, as may be specified in such rules].

(2) In particular and without prejudice to the generality of the foregoing power, such rules may provide—

(*a*) for the delegation of powers of the Government to such authority or authorities as may be notified;

(*b*) for the provision of such appeals and revision as may be found necessary in respect of the orders passed by any authority to whom powers may be so delegated; and

(*c*) for all matters expressly required or allowed by this Act to be prescribed.

[2][(3) A rule made under this Act may be made with retrospective effect and when such a rule is made the reason for making the rule shall be specified in a statement laid before both Houses of the State Legislature. Subject to any modification made under sub-section (4), every rule made under this Act shall have effect as if enacted in this Act.

(4) Every rule made under this Act shall be laid as soon as may be after it is made before each House of the State Legislature while it is in session for a total period of thirty days which may be comprised in one session or in two or more successive sessions, and if before the expiry of the session in which it is so laid or the sessions immediately following, both Houses agree in making any modification in the rule or both Houses agree that the rule should not be made, the rule shall thereafter have effect only in such modified form or be of no effect, as the case may be; so however that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule.]

---

1. Inserted by Act 23 of 1961.
2. Substituted by Act 8 of 1964.

12. *Repeal and savings.*—Chapter VI of the Mysore Irrigation Act, 1932 (Mysore Act 1 of 1932) ; Section 53 of the Mysore Land Revenue Code, 1888 (Mysore Act IV of 1888); Section 55 of the Bombay Land Revenue Code, 1879 (Bombay Act V of 1879) ; Section 53 of the Hyderabad Land Revenue Act, 1317F. (Hyderabad Act VIII of 1317 Fasli): Sections 44, 48, 48-A, 49, 50, 51, 52, 53, 54, 55. 56, 56-A, 56-B, 56-C, 56-D, 56-E and 56-F of the Bombay Irrigation Act, 1879 (Bombay Act VII of 1879) ; the Madras Irrigation (Levy of Betterment Contribution) Act, 1955 (Madras Act III of 1955) ; the Madras Irrigation Cess Act, 1865 (Madras Act VII of 1865) ; the Hyderabad Irrigation (Betterment Contribution and Inclusion Fees) Act, 1952 (Hyderabd Act V of 1952) ; and the Coorg Irrigation Cess Act, 1943 (Coorg Act IV of 1943) are hereby repealed :

Provided that such repeal shall not affect—

(i) the previous operation of the said provisions or anything duly done or suffered thereunder ; or

(ii) any right, privilege, obligation or liability acquired, accrued or incurred under the said enactments ; or

(iii) any investigation, legal proceeding or remedy in respect of any such right, privilege, obligation, liability or forfeiture as aforesaid ; and any such investigation, legal proceedings or remedy may be instituted, continued or enforced, and any such forfeiture may be imposed as if this Act had not been passed :

Provided further that the provisions of this Act relating to levy of betterment contribution shall not be applicable to lands in respect of which contribution or betterment charges have already been levied under any repealed enactment and such contribution or betterment charges shall continue to be collected as if this Act had not been passed :

Provided also that the water rate, water cess or irrigation cess levied in respect of any land under any repealed enactment shall continue to be levied until water rates are levied in accordance with the provisions of this Act.

THE CITY OF BANGALORE MUNICIPAL CORPORATION (AMENDMENT) ACT, 1956.

ARRANGEMENT OF SECTIONS

Sections :

1. Short title.

2. Amendment of Section 13 of Mysore Act LXIX of 1949.

MYSORE ACT No. 29 OF 1957

(First published in the Mysore Gazette *on the Second Day of November* 1957).

THE CITY OF BANGALORE MUNICIPAL CORPORATION (AMENDMENT) ACT, 1957.

(Received the assent of the Governor on the Twenty-fourth Day of October 1957.)

AN ACT FURTHER TO AMEND THE CITY OF BANGALORE MUNICIPAL CORPORATION ACT, 1949.

WHEREAS it is expedient further to amend the City of Bangalore Municipal Corporation Act, 1949 (Mysore Act LXIX of 1949) ;

BE it enacted by the Mysore State Legislature in the Eighth Year of the Republic of India as follows :—

1. *Short title.*—This Act may be called the City of Bangalore Municipal Corporation (Amendment) Act, 1957.

2. *Amendment of Section* 13 *of Mysore Act LXIX of* 1949.—For Section 13 of the City of Bangalore Municipal Corporation Act, 1949, the following section shall be substituted, namely :—

"13. *Salary of Commissioner.*—(1) The Commissioner shall be paid out of the municipal fund such monthly salary and allowances as the Government may, from time to time, by order determine.

(2) Any order made under sub-section (1), may, if it so provides, have retrospective effect from any date specified therein."

THE MYSORE UNIVERSITY (AMENDMENT) ACT, 1957

ARRANGEMENT OF SECTIONS

Sections :

1. Short title.
2. Amendment of Section 1.
3. Amendment of Section 2.
4. Insertion of new Section 4-A.
5. Insertion of new Chapter VI-A.
6. Addition of a Schedule.
7. Power to remove difficulties.

MYSORE ACT No. 30 OF 1957

(*First published in the* Mysore Gazette *on the Fifth Day of November* 1957.)

THE MYSORE UNIVERSITY (AMENDMENT) ACT, 1957

(*Received the assent of the Governor on the Twenty-nineth Day of October* 1957.)

AN ACT TO AMEND THE MYSORE UNIVERSITY ACT, 1956

WHEREAS it is expedient to amend the Mysore University Act, 1956 (Mysore Act 23 of 1956) ;

BE it enacted by the Mysore State Legislature in the Eighth Year of the Republic of India as follows :—

1. *Short title.*—This Act may be called the Mysore University (Amendment) Act, 1957.

2. *Amendment of Section* 1.—In Section 1 of the Mysore University Act, 1956 (Mysore Act 23 of 1956) (hereinafter referred to as the principal Act), for sub-section (2), the following sub-section shall be substituted, namely :—

" (2) It extends to the whole of the State of Mysore."

3. *Amendment of Section* 2.—In Section 2 of the principal Act,—

(*a*) for clause (*a*), the following clause shall be substituted, namely :—

" (*a*) 'affiliated college' means a college or institution affiliated to the University ; "

(*b*) after clause (*k*), following clause shall be inserted, namely :—

" (*k*-1) 'University Area' means the areas specified in the Schedule to this Act."

4. *Insertion of new Section* 4-*A*.—After Section 4 of the principal Act, the following section shall be inserted, namely :—

" 4-A. *Jurisdiction and admission to privileges.*—(1) No educational institution situate within the University Area shall, save

with the consent of the University and the sanction of Government, be associated in any way with, or seek admission to any privileges of any other University in India.

(2) Any such privileges enjoyed from such other University before the date on which the Mysore University (Amendment) Act, 1957, comes into force by any educational institution situate within the University Area shall be deemed to be withdrawn with effect from such date.

(3) With effect from such date all educational institutions admitted to the privileges of the University of Madras and situate within the University Area shall be deemed to be admitted to the privileges of the University, and the University shall, as far as may be possible, admit such institutions to all such privileges as they had from the University of Madras, and provide for the continuance of the courses of instruction existing in such institutions, immediately before such date, and the examinations in respect of such courses:

Provided that the Government may, by order, specify the date or dates from which the said educational institutions shall cease to have all or any such privileges, courses of instruction and examinations.

(4) Any educational institution situate anywhere in India outside the State of Mysore may, with the consent of the Government, apply to the University for being admitted to the privileges of the University and such institution may, subject to such conditions and restrictions as the University and the Government think fit to impose, be admitted to the privileges of the University.

(5) (*a*) Nothing contained in sub-sections (1) and (2) shall apply to the Medical College, Manipal, the Engineering College, Manipal, and the Law College, Udipi, situate in South Kanara District.

(*b*) The Medical College, the Engineering College and the Law College aforesaid shall continue to be associated with and enjoy the privileges of the Karnatak University."

5. *Insertion of new Chapter VI-A.*—After Chapter VI, the following Chapter, heading and sections shall be inserted, namely:—

"CHAPTER VI-A

AFFILIATION

44-A. *Affiliation.*—(1) A college applying for affiliation to the University shall send a letter of application to the Registrar, and shall satisfy the Syndicate and the Academic Council—

(*a*) that the college will supply a need in the locality, having regard to the type of education intended to be provided by the college the existing provision for the same type of education made by other colleges in the neighbourhood, and the suitability of the locality where the college is to be established;

(*b*) that the college is to be under the management of a regularly constituted governing body;

(*c*) that the strength and qualifications of the teaching staff and the conditions governing their tenure of office are such as to make due provision for the courses of instruction, teaching or training to be undertaken by the college;

(*d*) that the buildings in which the college is to be located are suitable, and that provision will be made in conformity with the Ordinances, for the residence in the college or in lodgings approved by the college, of students not residing with their parents or guardians, and for the supervision and welfare of students;

(*e*) that due provision has been made or will be made for a library;

(*f*) where affiliation is sought in any branch of experimental science, that arrangements have been or will be made in conformity with the Statutes. Ordinances and Regulations for imparting instruction in that branch of science in a properly equipped laboratory or museum;

(*g*) that due provision will, as far as circumstances may permit, be made for the residence of the Principal and some members of the teaching staff in or near the college or the place provided for the residence of students;

(*h*) that the financial resources of the college are such as to make due provision for its continued maintenance and efficient working; and

(*i*) that the college rules fixing the fees (if any) to be paid by the students have not been so framed as to involve such competition with any existing college in the same neighbourhood as would be injurious to the interests of education.

The application shall further contain an assurance that after the college is affiliated, any transference of management and all changes in the teaching staff and all other changes which result in any of the aforesaid requirements not being fulfilled or continued to be fulfilled shall be forthwith be reported to the Syndicate.

(2) On receipt of a letter of application under sub-section (1), the Syndicate shall—

(*a*) direct a local inquiry to be made by a competent person or persons authorized by the Syndicate in this behalf in respect of the matters referred to in sub-section (1) and such other matters as may be deemed necessary and relevant;

(*b*) make such further inquiry as may appear to it to be necessary; and

(*c*) record its opinion after consulting the Academic Council on the question whether the application should be granted or refused, either in whole or in part, stating the results of any inquiry under clauses (*a*) and (*b*).

(3) The Registrar shall submit the application and all proceedings, if any, of the Academic Council and the Syndicate relating thereto to the Government which, after such inquiry as may appear to it to be necessary, shall grant or refuse the application or any part thereof.

(4) Where the application or any part thereof is granted, the order of the Government shall specify the courses of instruction in respect of which the college is affiliated, and, where the application or any part thereof is refused, the grounds of such refusal shall be stated.

(5) As soon as possible after the Government makes its order, the Registrar shall submit to the Senate a full report regarding the application, the action taken thereon under sub-sections (2) to (4) and of all proceedings connected therewith.

(6) An application under sub-section (1) may be withdrawn at any time before an order is made under sub-section (3).

44-B. *Extension of affiliation.*—Where a college desires to add to the courses of instruction in respect of which it is affiliated, the procedure prescribed by Section 44-A shall, so far as may be, followed.

44-C. *Inspection of colleges and reports.*—(1) Every affiliated college shall furnish such reports, returns and other information as the Syndicate after consulting the Academic Council may require to enable it to judge of the efficiency of the college or institution.

(2) The Syndicate shall cause every such college to be inspected from time to time by one or more competent persons authorized by the Syndicate in this behalf.

(3) The Syndicate may call upon any college so inspected to take, within a specified period, such action as may appear to it to be necessary in respect of any of the matters referred to in sub-section (1) of Section 44-A.

44-D. *Withdrawal of affiliation.*—(1) The rights conferred on a college by affiliation may be withdrawn in whole or in part or modified if the college has failed to carry out any of the provisions of sub-section (1) of Section 44-A or the college has failed to observe any of the conditions of its affiliation or the college is conducted in a manner which is prejudicial to the interests of education.

(2) A motion for the withdrawal or the modification of such rights shall be initiated only in the Syndicate. The member of the Syndicate who intends to move such a motion shall give notice of it and shall state in writing the grounds on which it is made.

(3) Before taking the said motion into consideration, the Syndicate shall send a copy of the notice and written statement mentioned in sub-section (2) to the Principal of the college concerned together with an intimation that any representation in writing submitted within a period specified in such intimation on behalf of the college will be considered by the Syndicate.

Provided that the period so specified may, if necessary, be extended by the Syndicate.

(4) On receipt of the representation or on the expiry of the period referred to in sub-section (3), the Syndicate after considering the notice of motion, statement and representation, and after such inspection by any competent person or persons authorized by the Syndicate in this behalf, and such further inquiry as may appear to it to be necessary and after consulting the Academic Council shall make a report to the Senate.

(5) On receipt of the report under sub-section (4) the Senate shall, after such further inquiry, if any, as may appear to it to be necessary, record its opinion in the matter:

Provided that no resolution of the Senate recommending the withdrawal of affiliation shall be deemed to have been passed by it unless the resolution has obtained the support of two-thirds of the members present at a meeting of the Senate such majority comprising not less than one-half of the members of the Senate.

(6) The Registrar shall submit the proposal and all proceedings, if any, of the Academic Council, the Syndicate and the Senate relating thereto, the Government which, after such further inquiry, if any, as may appear to it to be necessary, shall make such order as it deems fit.

(7) Where by an order made under sub-section (6), the rights conferred by affiliation are withdrawn in whole or in part or modified, the grounds for such withdrawal or modification shall be stated in the order.

44-E. *Application of chapter to certain affiliated colleges.*— The provisions of this chapter shall be applicable to colleges affiliated to the University before the date of commencement of the Mysore University (Amendment) Act, 1957, as if such colleges had been affiliated to the University under the provisions of this chapter."

6. *Addition of a Schedule.*—AfterSection 61 of one principal Act, the following Schedule shall be addead, namely :—

"SCHEDULE

[*See* Section (2 k-1)]

1. Bangalore District.
2. Bellary District.
3. Chikmagalur District.
4. Chitradurga District.
5. Coorg District.
6. Hassan District.
7. Kolar District.
8. Mandya District.
9. Mysore District.
10. Shimoga District.
11. South Kanara District.
12. Tumkur District."

7. *Power to remove difficulties.*—If any difficulty arises in giving effect to the provisions of the principal Act as amended by this Act, the State Government may, as occasion may require, by order do anything which appears to it to be necessary for the purpose of removing the difficulty.

THE KARNATAK UNIVERSITY (AMENDMENT) ACT, 1957.

ARRANGEMENT OF SECTIONS

Sections :

1. Short title.

2. Amendment of Section 1.

3. Amendment of Section 5.

4. Insertion of new Section 5-A.

5. Amendment of the Schedule.

MYSORE ACT No. 31 OF 1957.

(*First published in the* Mysore Gazette *on the Fifth Day of November* 1957.)

THE KARNATAK UNIVERSITY (AMENDMENT) ACT, 1957

(*Received the assent of the Governor on the Twenty-ninth Day of October* 1957.)

AN ACT TO AMEND THE KARNATAK UNIVERSITY ACT, 1949.

WHEREAS it is expedient to amend the Karnatak University Act, 1949 (Bombay Act XX of 1949);

BE it enacted by the Mysore State Legislature in the Eighth Year of the Republic of India as follows :—

1. *Short title.*—This Act may be called the Karnatak University (Amendment) Act, 1957.

2. *Amendment of section* 1.—In section 1 of the Karnatak University Act, 1949 (Bombay Act XX of 1949) (hereinafter referred to as the principal Act)—

(*a*) in the marginal note, after the words "Short title", the word "extent" shall be inserted; and

(*b*) after sub-section (1), the following sub-section shall be inserted, namely :—

"(1A) It extends to the whole of the State of Mysore."

3. *Amendment of section* 5.—In section 5 of the principal Act,—

(*a*) In sub-section (1), after the words "save with", the words "the consent of the University and" shall be inserted; and for the words "established by law", the words "in India" shall be substituted; and

(*b*) for sub-section (4), the following sub-section shall be substituted, namely :—

"(4) Any educational institution situate anywhere in India outside the State of Mysore may, with the consent of the State Government, apply to the University for being admitted to the privileges of the University and such institution may, subject to such conditions and restrictions as the University and the State Government think fit to impose, be admitted to the privileges of the University."

4. *Insertion of new section* 5-A.—After section 5 of the principal Act, the following section shall be inserted, namely :—

" 5A. *Application of section 5 to educational institutions in certain districts.*—The provisions of section 5 shall apply to educational institutions in Bidar, Gulbarga and Raichur Districts subject to the following modifications, namely :—

(1) References to the date of commencement of the section in sub-sections (2) and (3), shall be construed as references to the date of commencement of the Karnatak University (Amendment) Act, 1957 ;

(2) In sub-section (3),

(*a*) references to the University of Bombay shall, with reference to educational institutions in Bidar, Gulbarga and Raichur Districts, be construed as references to the Osmania University ;

(*b*) after the words " all such privileges ", the words " including courses of instruction and examination " shall be inserted ; and

(*c*) the following proviso shall be inserted at the end, namely :—

' Provided that the State Government may, by order, specify the date or dates from which the said educational institutions shall cease to have such privileges '."

5. *Amendment of the schedule.*—For the schedule to the principal Act, the following schedule shall be substituted, namely :—

" SCHEDULE.

[*See* section 2(15)]

2. Bidar District.
3. Bijapur District.
4. Dharwar District.
5. Gulbarga District.
6. North Kanara District.
7. Raichur District."

6. *Power to remove difficulties.*—If any difficulty arises in giving effect to the provisions of the principal Act as amended by this Act, the State Government may, as occasion may require, by order do anything which appears to it to be necessary for the purpose of removing the difficulty.

THE MYSORE STAMP ACT, 1957

Arrangement of Sections

Preamble

CHAPTER I

Preliminary

1. Short title, extent and commencement.
2. Definitions.

CHAPTER II

Stamp Duties

A—*Of the Liability of Instruments to Duty*

3. Instruments chargeable with duty.
3A. Instruments liable to duty in multiples of five paise.
4. Several instruments used in single transaction of sale, mortgage or settlement.
5. Instruments relating to several distinct matters.
6. Instruments coming within several descriptions in Schedule.
7. Payment of higher duty in respect of certain instruments.
8. Bonds or other securities issued on loans.
9. Power to reduce, remit or compound duties.

B—*Of Stamps and the mode of using them*

10. Duties how to be paid.
11. Use of adhesive stamps.
12. Cancellation of adhesive stamps.
13. Instruments stamped with impressed stamps how to be written.
14. Only one instrument to be on same stamp.
15. Instruments written contrary to section 13 or 14 deemed unstamped.
16. Denoting duty.

C—*Of the time of stamping instruments*

17. Instruments executed in the State of Mysore.
18. Instruments executed out of India.
19. Payment of duty on certain instruments liable to increased duty in the State of Mysore.

D—*Of Valuations of Duty*

20. Conversion of amount expressed in foreign currencies.
21. Stock and marketable securities how to be valued.
22. Effect of statement of rate of exchange or average price.
23. Instruments reserving interest.

24. Certain instruments connected with mortgages of marketable securities to be chargeable as agreements.
25. How transfer in consideration of debt, or subject to future payment, etc., to be charged.
26. Valuation in case of annuity, etc.
27. Stamp where value of subject matter is indeterminate
28. Facts affecting duty to be set forth in instrument.
29. Direction as to duty in case of certain conveyances.

E—*Duty by whom Payable*

30. Duties by whom payable.

CHAPTER III

Adjudication as to Stamps

31. Adjudication as to proper stamp.
32. Certificate by Deputy Commissioner.

CHAPTER IV

Instruments not duly stamped

33. Examination and impounding of instruments.
34. Instruments not duly stamped inadmissible in evidence, etc.
35. Admission of instrument where not to be questioned.
36. Admission of improperly stamped instruments.
37. Instruments impounded how dealt with.
38. Deputy Commissioner's power to refund penalty paid under subsection (1) of section 37.
39. Deputy Commissioner's power to stamp instruments impounded.
40. Instruments unduly stamped by accident.
41. Endorsements unduly stamped by accident.
41. Endorsement of instruments on which duty has been paid under section 34, 39 or 40.
42. Prosecution for offence against stamp law.
43. Persons paying duty or penalty may recover same in certain cases.
44. Power to Revenue authority to refund penalty or excess duty in certain cases.
45. Non-liability for loss of instruments sent under section 37.
46. Recovery of duties and penalties.

CHAPTER V

Allowances for stamps in certain cases

47. Allowance for spoiled stamps.
48. Application for relief under section 47 when to be made.
40. Allowance in case of printed forms no longer required by Corporations.
50. Allowance for misused stamps.
51. Allowance for spoiled or misused stamps how to be made.
52. Allowance for stamps not required for use.
52A. Power of State Government to grant relief.

CHAPTER VI

Reference and revision

53. Control of, and statement of case to, Chief Controlling Revenue Authority.
54. Statement of case by Chief Controlling Revenue Authority to High Court.
55. Power of High Court to call for further particulars as to case stated.
56. Procedure in disposing of case stated.
57. Statement of case by other Courts to High Court.
58. Revision of certain decisions of Courts regarding the sufficiency of stamps.

CHAPTER VII

Criminal Offences and Procedure

59. Penalty for executing, etc., instrument not duly stamped.
60. Penalty for failure to cancel adhesive stamp.
61. Penalty for omission to comply with provisions of section 28.
63. Penlaty for breach of rule relating to sale of stamps and for unauthorised sale.
63. Penalty for breach of rule relating to sale of stamps and for unauthosale.
63A. Penalty for contravention of other provisions.
64. Institution and conduct of prosecutions.
65. Jurisdiction of Magistrates.
66. Place of trial.

CHAPTER VIII

Supplemental Provisions

67. Books, etc., to be open to inspection.
67A. Procedure of Chief Controlling Revenue Authority and the Deputy Commissioner and rectification of mistakes.
67B. Deputy Commissioner's power to authorise officers to enter premises and inspect certain documents.
68. Powers to make rules.
69. Saving as to Court Fees.
70. Act to be translated and sold cheaply.
71. Repeal and savings.
72. Application of the Indian Stamp Act, 1899.

SCHEDULE

Stamp Duty on Instruments.

MYSORE ACT No. 34 OF 1957

(*First published in the* Mysore Gazette *on the Fifth Day of December* 1957.)

THE MYSORE STAMP ACT, 1957.

(As amended by Acts 5 of 1958, 29 of 1962 and 17 of 1966.)

(*Received the assent of the President on the Twenty-eighth Day of November* 1957.)

AN ACT TO CONSOLIDATE AND AMEND THE LAWS RELATING TO STAMPS.

WHEREAS it is expedient to consolidate and amend the laws relating to stamps in the State of Mysore;

BE it enacted by the Mysore State Legislature in the Eighth Year of the Republic of India as follows:—

CHAPTER I.

PRELIMINARY.

1. *Short title, extent and commencement.*—(1) This Act may be called the Mysore Stamp Act, 1957.

(2) It extends to the whole of the State of Mysore.

[1][(3) It shall come into force on such date as the State Government may, by notification in the Official Gazette appoint.]

2. *Definitions.*—(1) In this Act, unless the context otherwise requires,—

(*a*) "bond" includes—

(i) any instrument whereby a person obliges himself to pay money to another, on condition that the obligation shall be void if a specified act is performed or is not performed, as the case may be;

---

1. The Act has come into force on 1st June 1958 [*vide* Notification No. RD 6(A)SPS 58, dated 12th May 1958.]

Note.—Act 29 of 1962 came into force on 1st October, 1962.

Act 17 of 1966 came into force on 15th November 1966.

(ii) any instrument attested by a witness and not payable to order or bearer, whereby a person obliges himself to pay money to another ; and

(iii) any instrument so attested whereby a person obliges himself to deliver grain or other agricultural produce to another ;

(*b*) " chargeable " means, as applied to an instrument executed or first executed after the commencement of this Act, chargeable under this Act, and as applied to any other instrument chargeable under the law in force in the territories of the State of Mysore when such instrument was executed or, where several persons executed the instrument at different times, first executed ;

[1][(*c*) 'Chief Controlling Revenue Authority' means the officer appointed by the State Government to be the Commissioner of Stamps for Mysore ;]

(*d*) " conveyance " includes a conveyance on sale and every instrument by which property, whether moveable, or immoveable is transferred *inter vivos* and which is not otherwise specifically provided for by the Schedule ;

[2][(*dd*) 'Deputy Commissioner' means the Chief Officer in charge of the revenue administration of a district and includes in respect of such provisions of this Act or rules made thereunder such officer in such area as the State Government may by notification in the official Gazette specify ;]

(*e*) " duly stamped " as applied to an instrument means that the instrument bears an adhesive or impressed stamp of not less than the proper amount and that such stamp has been affixed or used in accordance with the law for the time being in force in the territories of the State of Mysore ;

(*f*) " executed," and " execution," used with reference to instruments, mean " signed " and " signature " ;

(*g*) " Government security " mean a Government security as defined in the Public Debt Act, 1944 (Central Act XVIII of 1944);

(*h*) " impressed stamp " includes—

(i) labels affixed and impressed by the proper officer ; and

(ii) stamps embossed or engraved on stamped paper ;

(*i*) " India " means the territory of India excluding the State of Jammu and Kashmir ;

---

1. Substituted by Act 29 of 1962.
2. Inserted by Act 29 of 1962.

(*j*) "instrument" includes every document by which any right or liability is, or purports to be, created, transferred, limited, extended, extinguished or recorded;

[1][(*k*) 'instrument of partition' means any instrument whereby co-owners of any property divide or agree to divide such property in severalty and includes—

(i) a final order for effecting a partition passed by any revenue authority or any civil court,

(ii) an award by an arbitrator directing a partition, and

(iii) when any partition is effected without executing any such instrument, any instrument or instruments signed by the co-owners and recording, whether by way of declaration of such partition or otherwise, the terms of such partition amongst the co-owners;]

(*l*) "lease" means a lease of immoveable property, and includes also—

(i) a patta;

(ii) a kabuliyat or other undertaking in writing not being a counterpart of a lease to cultivate, occupy, or pay or deliver rent for, immoveable property;

(iii) any instrument by which tolls of any description are let;

(iv) any writing on an application for a lease intended to signify that the application is granted;

(*m*) "marketable security" means a security of such a description as to be capable of being sold in any stock market in India;

(*n*) "mortgage deed" includes every instrument whereby, for the purpose of securing money advanced or to be advanced, or to be advanced by way of loan, or an existing or future debt, or the performance of an engagement, one person transfers, or creates, to or in favour of, another, a right over or in respect of specified property;

(*o*) "paper" includes vellum, parchment or any other material on which an instrument may be written;

(*p*) "power-of-attorney" includes any instrument (not chargeable with a fee under the law relating to Court fees for the time being in force) empowering a specified person to act for and in the name of the person executing it;

---

1. Substituted by Act 29 of 1962.

(*q*) "settlement" means any non-testamentary disposition in writing, of moveable or immoveable property made—

(i) in consideration of marriage,

(ii) for the purpose of distributing property of the settler among his family or those for whom he desires to provide, or for the purpose of providing for some person dependent on him, or

(iii) for any religious or charitable purpose ; and includes an agreement in writing to make such a disposition, and where any such disposition has not been made in writing, any instrument recording whether by way of declaration, of trust or otherwise, the terms of any such disposition.

(2) The Mysore General Clauses Act, 1899, shall apply for the interpretation of this Act, as it applies for the interpretation of a Mysore Act.

CHAPTER II.

Stamp Duties

A.—Of the Liability of Instruments to Duty.

3. *Instruments chargeable with duty.*—Subject to the provisions of this Act and the exemptions contained in the Schedule, the following instruments shall be chargeable with duty of the amount indicated in that schedule as the proper duty therefor, respectively, that is to say—

(*a*) every instrument mentioned in that schedule which, not having been previously executed by any person, is executed in the territories of the State of Mysore on or after the commencement of this Act ; and

(*b*) every instrument mentioned in that schedule which, not having been previously executed by any person, is executed out of the State of Mysore on or after that day, relates to any property situate, or to any matter or thing done or to be done, in the territories of the State of Mysore :

Provided that no duty shall be chargeable in respect of—

(1) any instrument, executed by, or on behalf of or in favour of, the [1][State Government] in cases where, but for this exemption, the Government would be liable to pay the duty chargeable in respect of such instrument ;

1. Substituted by Act 17 of 1966.

(2) any instrument for sale, transfer or other disposition, either absolutely or by way of mortgage or otherwise, of any ship or vessel, or any part, interest, share or property of or in any ship or vessel registered under the [2][The Merchant Shipping Act, 1958].

[1][3-A. *Instruments liable to duty in multiples of five naye paise.*—Notwithstanding anything contained in Section 3 and the Schedule or any rule or order published under Section 9, the proper duty payable on any instrument shall be computed and determined in multiples of five naye paise:

Provided that where a scale has been specified for determining the proper duty, the total amount of duty payable on any instrument shall be calculated in accordance with such scale, and where the total amount so calculated includes in addition to any multiple of five naye paise a fraction of five naye paise, such fraction shall be deemed to be five naye paise, and the total amount of duty payable on the instrument shall be determined accordingly.

4. *Several instruments used in single transaction of sale, mortgage or settlement.*—(1) Where, in the case of any sale, mortgage or settlement, several instruments are employed for completing the transaction, the principal instrument only shall be chargeable with the duty prescribed in the Schedule for the conveyance, mortgage, or settlement, and each of the other instruments shall be chargeable with a duty of three rupees instead of the duty (if any) prescribed for it in the Schedule.

(2) The parties may determine for themselves which of the instruments so employed shall, for the purpose of sub-section (1), be deemed to be the principal instrument:

Provided that the duty chargeable on the instrument so determined shall be the highest duty which would be chargeable in respect of any of the said instruments employed.

5. *Instruments relating to several distinct matters.*—Any instrument comprising or relating to several distinct matters shall be chargeable with the aggregate amount of the duties with which separate instruments, each comprising or relating to one of such matters, would be chargeable under this Act.

6. *Instruments coming within several descriptions in Schedule.*—Subject to the provisions of the last preceding section, an

---

2. Inserted by Act 29 of 1962.

instrument so framed as to come within two or more of the descriptions in the Schedule shall, where the duties chargeable, thereunder are different, be chargeable only with the highest of such duties :

Provided that nothing contained in this Act shall render chargeable with duty exceeding, [1][four rupees and fifty naye paise] a counter part or duplicate of any instrument chargeable with duty and in respect of which the proper duty has been paid.

7. *Payment of higher duty in respect of certain instruments.*— (1) Notwithstanding anything contained in Sections 4 or 6 in any other enactment, unless it is proved that the duty chargeable under this Act has been paid—

(*a*) on the principal or original instrument, as the case may be or

(*b*) in accordance with the provisions of this section, the duty chargeable on an instrument of sale, mortgage or settlement, other than a principal instrument or on a counterpart, duplicate or copy of any instrument shall, if the principal or original instrument would, when received in the State, have been chargeable under this Act with a higher rate of duty, be the duty with which the principal or original instrument would have been chargeable under Section 19.

(2) Notwithstanding anything contained in any enactment for the time being in force, no instrument, counterpart, duplicate or copy chargeable with duty under this section shall be received in evidence unless the duty chargeable under this section has been paid thereon :

Provided that any Court before which any such instrument, duplicate or copy is produced may permit the duty chargeable under this section to be paid thereon and may then receive it in evidence.

8. *Bonds or other securities issued on loans.*—(1) Notwithstanding anything contained in this Act, any local authority raising a loan under the provisions of any law for the time being in force, by the issue of bonds or other securities, shall, in respect of such loan, be chargeable with a duty of one percentum on the total amount of the bonds or other securities issued by it, and such bonds or other securities need not be stamped and shall not be chargeable with any further duty on renewal, consolidation, sub-division or otherwise.

(2) The provisions of sub-section (1) exempting certain bonds or other securities from being stamped and from being

1. Substituted by Act 29 of 1962.

chargeable with certain further duty shall apply to the bonds or other securities of all outstanding loans of the kind mentioned therein, and all such bonds or other securities shall be valid, whether the same are stamped or not.

(3) In the case of wilful neglect to pay the duty required by this section, the local authority shall be liable to forfeit to the Government a sum equal to ten percentum upon the amount of duty payable, and a like penalty for every month after the first month during which the neglect continues.

9. *Power to reduce, remit or compound duties.*—(1) The State Government may, by rule or order published in the Official Gazette,—

(*a*) reduce or remit, whether prospectively, or retrospectively, in the whole or any part of the State of Mysore, if in the opinion of the State Government it is necessary in public interest so to do, the duties with which any particular class of instruments, or any of the instruments belonging to such class, or any instruments when executed by or in favour of any particular class of persons, or by or in favour of any members of such class, are chargeable ; and

(*b*) provide for the composition or consolidation of duties in the case of issues by any incorporated company or other body corporate of bonds or other marketable securities.

[1][(2) Every rule or order published under clause (*a*) of sub-section (1) shall be laid as soon as may be after it is published before each House of the State Legislature while it is in session for a total period of thirty days which may be comprised in one session or in two successive sessions, and if before the expiry of the session in which it is so laid or the session immediately following both Houses agree in making any modification in the rule or order or both Houses agree that the rule or order should not be made, the rule or order shall thereafter have effect only in such modified form or be of no effect, as the case may be ; so however that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule or order.]

B.—Of Stamps and the mode of using them.

10. *Duties how to be paid.*—(1) Except as otherwise expressly provided in this Act, all duties with which any instruments are

1. Substituted by Act 29 of 1962.

chargeable shall be paid, and such payment shall be indicated on such instruments, by means of stamps—

(*a*) according to the provision herein contained; or

(*b*) when no such provision is applicable thereto, as the Government may by rule direct.

(2) The rules made under sub-section (1) may, among other matters, regulate,—

(*a*) in the case of each kind of instrument—the description of stamps which may be used;

(*b*) in the case of instruments stamped with impressed stamps—the number of stamps which may be used.

11. *Use of adhesive stamps.*—The following instruments may be stamped with adhesive stamps, namely:—

(*a*) instruments chargeable [1][with a duty not exceeding fifteen naye paise];

[2][(*b*) certificate of enrolment in the roll of Advocates maintained by the State Bar Council.]

(*c*) notarial acts;

(*d*) instruments mentioned in Article 51 of the Schedule.

12. *Cancellation of adhesive stamps.*—(1) (*a*) Whoever affixes any adhesive stamp to any instrument chargeable with duty which has been executed by any person shall, when affixing such stamp, cancel the same so that it cannot be used again; and

(*b*) whoever executes any instrument on any paper bearing an adhesive stamp shall, at the time of execution, unless such stamp has been already cancelled in the manner aforesaid, cancel the same so that it cannot be used again.

(2) Any instrument bearing an adhesive stamp which has not been cancelled so that it cannot be used again shall, so far as such stamp is concerned be deemed to be unstamped.

(3) The person required by sub-section (1) to cancel an adhesive stamp may cancel it by writing on or across the stamp his name or initials or the name or initials of his firm with the true date of his so writing or in any other effectual manner.

13. *Instruments stamped with impressed stamps how to be written.*—Every instrument written upon paper stamped with an

1. and 2. Substituted by Act 29 of 1962.

impressed stamp shall be written in such manner that the stamp may appear on the face of the instrument and cannot be used for or applied to any other instrument.

14. *Only one instrument to be on same stamp.*—No second instrument chargeable with duty shall be written upon a piece of stamped paper upon which an instrument chargeable with duty has already been written:

Provided that nothing in this section shall prevent any endorsement which is duly stamped or is not chargeable with duty being made upon any instrument for the purpose of transferring any right created or evidenced thereby, or of acknowledging the receipt of any money or goods the payment or delivery of which is secured thereby.

15. *Instruments written contrary to Sections* 13 *or* 14 *deemed unstamped.*—Every instrument written in contravention of Section 13 or Section 14 shall be deemed to be unstamped.

16. *Denoting duty.*—Where the duty with which an instrument is chargeable, or its exemption from duty, depends in any manner upon the duty actually paid in respect of another instrument, the payment of such last mentioned duty shall, if application is made in writing to the [1][Deputy Commissioner] for that purpose, and on production of both the instruments, be denoted upon such first mentioned instrument, by endorsement under the hand of the [1][Deputy Commissioner] or in such other manner, if any, as the State Government may by rules prescribe.

C.—Of the time of stamping instruments.

17. *Instruments executed in the State of Mysore.*—(1) All instruments chargeable with duty and executed by any person in the State of Mysore shall be stamped before or at the time of execution.

18. *Instruments executed out of India.*—(1) Every instrument chargeable with duty executed only out of India may be stamped within three months after it has been first received in the State of Mysore.

(2) Where any such instrument cannot, with reference to the description of stamp, prescribed therefor, be duly stamped by a private person, it may be taken within the said period of three months to the [1][Deputy Commissioner] who shall stamp the same,

---

1. Substituted by Act 29 of 1962.

in such manner as the Government may by rule prescribe, with a stamp of such value as the person so taking such instrument may require and pay for.

19. *Payment of duty on certain instruments liable to increased duty in the State of Mysore.*—Where any instrument of the nature described in any article in the Schedule and relating to any property situate or to any matter or thing done or to be done in the State of Mysore is executed out of the said State and subsequently received in the said State—

(*a*) the amount of duty chargeable on such instrument shall be the amount of duty chargeable under the Schedule on a document of the like description executed in the State of Mysore less the amount of duty, if any, already paid on such instrument in any other State in India.

(*b*) and in addition to the stamps, if any, already affixed thereto, such instrument shall be stamped with the stamps necessary for the payment of the duty chargeable on it under clause (*a*) of this section, in the same manner and at the same time and by the same persons as though such instrument were an instrument received in the State of Mysore for the first time at the time when it became chargeable with the higher duty, and

(*c*) the provisions contained in clause (*b*) of the proviso to sub-section (3) of Section 32 shall apply to such instrument as if such were an instrument executed or first executed out of India and first received in the State of Mysore when it became chargeable to the higher duty aforesaid, but the provision contained in clause (*a*) of the said proviso shall not apply thereto.

D.—Of Valuations of Duty.

20 *Conversion of amount expressed in foreign currencies.*—(1) Where an instrument is chargeable with *ad valorem* duty in respect of any money expressed in any currency other than that of India, such duty shall be calculated on the value of such money in the currency of India according to the current rate of exchange on the day of the date of the instrument.

(2) The rate of exchange prescribed by the Central Government under sub-section (2) of Section 20 of the Indian Stamp Act, [1][1899] Central Act II of [1][1899]) shall be deemed to be the current rate of exchange for the conversion of any foreign currency for the purposes of calculating the duty under sub-section (1).

---

1. Substituted by Act 8 of 1958.

21. *Stock and marketable securities how to be valued.*—Where an instrument is chargeable with *ad valorem* duty in respect of any stock or of any marketable or other security, such duty shall be calculated on the value of such stock or security according to the average price or the value thereof on the day of the date of the instrument.

22. *Effect of statement of rate of exchange or average price.*—Where an instrument contains a statement of current rate of exchange, or average price, as the case may require, and is stamped in accordance with such statement, it shall, so far as regards the subject matter of such statement, be presumed, until the contrary is proved, to be duly stamped.

23. *Instruments reserving interest.*—Where interest is expressly made payable by the terms of an instrument, such instrument shall not be chargeable with duty higher than that with which it would have been chargeable had no mention of interest been made therein.

24. *Certain instruments connected with mortgages of marketable securities to be chargeable as agreements.*—(1) Where an instrument—

(*a*) is given upon the occasion of the deposit of any marketable security by way of security for money advanced or to be advanced by way of loan, or for an existing or future debt; or

(*b*) makes redeemable or qualifies a duly stamped transfer, intended as a security, of any marketable security,

it shall be chargeable with duty as if it were an agreement or memorandum of an agreement chargeable with duty under Article 5 of the Schedule.

(2) A release or discharge of any such instrument shall be chargeable with the like duty.

25. *How transfer in consideration of debt, or subject to future payment, etc., to be charged.*—Where any property is transferred to any person in consideration, wholly or in part, of any debt due to him, or subject either certainly or contingently to the payment or transfer of any money or stock, whether being or constituting a charge or encumbrance upon the property or not, such debt, money, or stock is to be deemed the whole or part, as the case may be, of the consideration in respect whereof the transfer is chargeable with *ad valorem* duty:

Provided that nothing in this section shall apply to any such certificate of sale as is mentioned in Article 15 of the Schedule.

Explanation.—In the case of a sale of property subject to a mortgage or other encumbrance, any unpaid mortgage money or money charged, together with the interest (if any) due on the same, shall be deemed to be part of the consideration for the sale:

Provided that, where property subject to a mortgage is transferred to the mortgagee, he shall be entitled to deduct from the duty payable on the transfer the amount of any duty already paid in respect of the mortgage.

Illustrations

(1) A owes B Rs. 1,000. A sells a property to B the consideration being Rs. 500 and the release of the previous debt of Rs. 1,000. Stamp duty is payable on Rs. 1,500.

(2) A sells a property to B for Rs. 500 which is subject to a mortgage to C for Rs. 1,000 and unpaid interest Rs. 200. Stamp duty is payable on Rs. 1,700.

(3) A mortgages a house of the value of Rs. 10,000 to B for Rs. 5,000. B afterwards buys the house from A. Stamp duty is payable on Rs. 10,000 less the amount of stamp duty already paid for the mortgage.

26. *Valuation in case of annuity, etc.*—Where an instrument is executed to secure the payment of annuity or other sum payable periodically, or where the consideration for a conveyance is an annuity or other sum payable periodically, the amount secured by such instrument or the consideration for such conveyance, as the case may be, shall, for the purposes of this Act be deemed to be,—

(*a*) where the sum is payable for a definite period so that the total amount to be paid can be previously ascertained—such total amount;

(*b*) where the sum is payable in perpetuity or for an indefinite time not terminable with any life in being at the date of such instrument or conveyance—the total amount which, according to the terms of such instrument or conveyance will or may be payable during the period of twenty years calculated from the date on which the first payment becomes due; and

(*c*) where the sum is payable for an indefinite time terminable with any life in being at the date of such instrument or conveyance—the maximum amount which will or may be payable as aforesaid during the period of twelve years calculated from the date on which the first payment becomes due.

27. *Stamp where value of subject matter is indeterminate.*— Where the amount or value of the subject matter of any instrument chargeable with *ad valorem* duty cannot be or could not have been, ascertained at the date of its execution, or first execution, nothing shall be claimable under such instrument more than the highest amount or value for which, if stated in an instrument of the same description, the stamp actually used would, at the date of such execution, have been sufficient:

Provided that, in the case of the lease of mine in which royalty or a share of the produce is received as the rent, or the part of the rent, it shall be sufficient to have estimated such royalty or the value of such share, for the purpose of stamp duty,—

(*a*) when the lease has been granted by or on behalf of the Government, at such amount or value as the [1][Deputy Commissioner] may, having regard to all the circumstances of the case, have estimated as likely to be payable by way of royalty or share to the Government under the case, or

(*b*) when the lease has been granted by any other person, at twenty thousand rupees a year;

and the whole amount of such royalty or share, whatever it may be, shall be claimable under such lease:

Provided also that, where proceedings have been taken in respect of any instrument under Section 31 or 39, the amount certified by the [1][Deputy Commissioner] shall be deemed to be the stamp actually used at the date of execution.

28. *Facts affecting duty to be set forth in instrument.*—(1) The consideration (if any) and all other facts and circumstances affecting the chargeability of any instrument with duty, or the amount of the duty with which it is chargeable, shall be fully and truly set forth therein.

[2][(2) In the case of instruments relating to immovable property chargeable with an *ad valorem* duty on the value of the property, and not on the value set forth the instrument shall fully and truly set forth the annual land revenue in the case of revenue paying land, the annual rental or gross assets, if any, in the case of other immovable property, the local rates, municipal or other taxes, if any, to which such property may be subject, and any other particulars which may be prescribed by rules made under this Act.

---

1. Substituted by Act 29 of 1962.
2. Inserted by Act 17 of 1966.

29. *Direction as to duty in case of certain conveyances.*—(1) Where any property has been contracted to be sold for one consideration for the whole, and is conveyed to the purchaser in separate parts by different instruments, the consideration shall be apportioned in such manner as the parties think fit, provided that a distinct consideration for each separate part is set forth in the conveyance relating thereto, and such conveyance shall be chargeable with *ad valorem* duty in respect of such distinct consideration.

(2) Where property contracted to be purchased for one consideration for the whole, by two or more persons jointly, or by any person for himself and others, or wholly for others, is conveyed in parts by separate instruments to the persons by or for whom the same was purchased, for distinct parts of the consideration, the conveyance of each separate part shall be chargeable with *ad valorem* duty in respect of the distinct part of the consideration therein specified.

(3) Where a person, having contracted for the purchase of any property but not having obtained a conveyance thereof contracts to sell the same to any other person and the property is in consequence conveyed immediately to the sub-purchaser, the conveyance shall be chargeable with *ad valorem* duty in respect of the consideration for the sale by the original purchaser to the sub-purchaser.

(4) Where a person, having contracted for the purchase of any property but not having obtained a conveyance thereof, contracts to sell the whole or any part thereof to any other person or persons and the property is in consequence conveyed by the original seller to different persons in parts, the conveyance of each part sold to a sub-purchaser shall be chargeable with *ad valorem* duty in respect only of the consideration paid by such sub-purchaser without regard to the amount or value of the original consideration; and the conveyance of the residue (if any) of such property to the original purchaser shall be chargeable with *ad valorem* duty in respect only of the excess of the original consideration over the aggregate of the considerations paid by the sub-purchasers:

Provided that the duty on such last mentioned conveyance shall in no case be less than [1][two rupees and twenty-five naye paise][1].

(5) Where a sub-purchaser takes an actual conveyance of the interest of the person immediately selling to him, which is chargeable with *ad valorem* duty in respect of the consideration paid by him and is duly stamped accordingly, any conveyance to be afterwards made to him of the same property by the original seller shall be chargeable on a conveyance for the consideration obtained by such original seller, or where such duty would exceed [2][ten rupees] with a duty of [2][ten rupees].

1. and 2. Substituted by Act 29 of 1962.

E.—Duty by whom payable.

30. *Duties by whom payable.*—In the absence of an agreement to the contrary, the expense of providing the proper stamp shall be borne,—

(*a*) in the case of any instrument described in any of the following Article of the Schedule, namely :—

No. 2 (Administration Bond),

No. 6 (Agreement relating to deposit of title deeds, pawn or pledge).

No. 12 (Bond).

No. 13 (Bottomry Bond),

No. [1][23 (Customs Bond),]

No. [1][27 (Further Charge),]

No. [1][29 (Indemnity Bond),]

No. [1][34 (Mortgage Deed),]

No. [1][45 (Release),]

No. [1][46 (Respondentia Bond),]

No. [1][47 (Security Bond or Mortgage Deed),]

No. [1][48 (Settlement),]

No. [1][52 (*a*) Transfer of Debentures, being marketable securities, whether the debenture is liable to duty or not),

No. [1][52 (*b*) (Transfer of any interest secured by a bond, mortgage deed or policy of insurance),—]

by the person drawing, making or executing such instrument ;

(*b*) in the case of a conveyance (including a reconveyance of mortgaged property) by the grantee ; in the case of a lease or agreement to lease—by the lessee or intended lessee ;

(*c*) in the case of a counterpart of lease—by the lessor ;

(*d*) in the case of an instrument of exchange—by the parties in equal shares ;

[2][(*dd*) in the case of a certificate of enrolment in the roll of Advocates maintained by the State Bar Council—by the Advocate enrolled.]

(*e*) in the case of a certificate of sale—by the purchaser of the property to which such certificate relates ; and

---

1. Substituted by Act 29 of 1962.
2. Inserted by Act 29 of 1962.

(*f*) in the case of an instrument of partition—by the parties thereto in proportion to their respective shares in the whole property partitioned, or, when the partition is made in execution of an order passed by a Revenue authority or Civil Court or arbitrator in such proportion as such authority, court or arbitrator directs.

CHAPTER III

ADJUDICATION AS TO STAMPS.

31. *Adjudication as to proper stamp.*—(1) When any instrument, whether executed or not and whether previously stamped or not is brought to the [1][Deputy Commissioner] and the person bringing it applies to have the opinion of that officer as to the duty (if any) with which it is chargeable, and pays a fee of such amount (not exceeding [1][seven rupees and fifty-naye paise] and not less than [1][seventy naye paise] as the [1][Deputy Commissioner] may in each direct, the [1][Deputy Commissioner], shall determine the duty (if any) with which, in his judgment, the instrument is chargeable.

(2) For this purpose the [1][Deputy Commissioner] may require to be furnished with an abstract of the instrument, and also with such affidavit or other evidence as he may deem necessary to prove that all the facts and circumstances affecting the chargeability of the instrument with duty or the amount of the duty with which it is chargeable are fully and truly set forth therein, and may refuse to proceed upon any such application, until such abstract and evidence have been furnished accordingly :

Provided that—

(*a*) no evidence furnished in pursuance of this section shall be used against any person in any civil proceeding except in any enquiry as to the duty with which the instrument to which it relates is chargeable ; and

(*b*) every person by whom any such evidence is furnished, shall, on payment of the full duty with which the instrument to which it relates, is chargeable, be relieved from any penalty which he may have incurred under this Act by reason of the omission to state truly in such instrument any of the facts or circumstances aforesaid.

---

1. Substituted by Act 29 of 1962.

32. *Certificate by* [1][*Deputy Commissioner*].—(1) When an instrument brought to the Deputy Commissioner under section 31, is in his opinion, one of a description chargeable with duty, and

(*a*) the [1][Deputy Commissioner] determines that it is already fully stamped, or

(*b*) the duty determined by the [1][Deputy Commissioner] under section 31, or such a sum as, with the duty already paid in respect of the instrument, is equal to the duty so determined, has been paid,

the [1][Deputy Commissioner] shall certify by endorsement on such instrument that the full duty (stating the amount) with which it is chargeable has been paid.

(2) When such instrument is, in his opinion, not chargeable with duty, the [1][Deputy Commissioner] shall certify in manner aforesaid that such instrument is not so chargeable.

(3) [2][Subject to any orders made under Chapter VI, any instrument upon which] an endorsement has been made under this section shall be deemed to be duly stamped or not chargeable with duty, as the case may be; and, if chargeable with duty, shall be receivable in evidence or otherwise and may be acted upon and registered as if it had been originally duly stamped:

Provided that nothing in this section shall authorise the [1][Deputy Commissioner] to endorse—

(*a*) any instrument executed or first executed in India and brought to him after the expiration of one month from the date of its execution, or first execution, as the case may be;

(*b*) any instrument executed or first executed out of India and brought to him after the expiration of three months after it has been first received in the State of Mysore; or

(*c*) any instrument chargeable [1][with a duty not exceeding fifteen naye paise] or a mortgage of crop [Article [1][35 (*a*) of the Schedule] chargeable under clause (*a*) or (*b*) of section 3 with a duty of twenty-five naye paise, when brought to him, after the execution thereof, on paper not duly stamped.

---

1. and 2. Substituted by Act 29 of 1962.

CHAPTER IV.

INSTRUMENTS NOT DULY STAMPED.

33. *Examination and impounding of instruments.*—(1) Every person having by law or consent of parties authority to receive evidence, and every person in charge of a public office, except an officer of police, before whom any instrument, chargeable in his opinion, with duty, is produced or comes in the performance of his functions, shall, if it appears to him that such instrument is not duly stamped, impound the same.

(2) For that purpose every such person shall examine every instrument so chargeable and so produced or coming before him, in order to ascertain whether it is stamped with a stamp of the value and description required by the law in force in the State of Mysore when such instrument was executed or first executed :

Provided that—

(*a*) nothing herein contained shall be deemed to require any Magistrate or Judge of a Criminal Court to examine or impound, if he does not think fit so to do, any instrument coming before him in the course of any proceeding other than a proceeding under Chapter XII or Chapter XXXVI of the Code of Criminal Procedure, 1898 ;

(*b*) in the case of a Judge of the High Court, the duty of examining and impounding any instrument under this section may be delegated to such officer as the Court appoints in this behalf.

(3) For the purposes of this section, in cases of doubt, the Government may determine—

(*a*) what offices shall be deemed to be public offices ; and

(*b*) who shall be deemed to be persons in charge of public offices.

34. *Instruments not duly stamped inadmissible in evidence, etc.*—No instrument chargeable with duty shall be admitted in evidence for any purpose by any person having by law or consent of parties authority to receive evidence, or shall be acted upon, registered or authenticated by any such person or by any public officer, unless such instrument is duly stamped :

Provided that—

(*a*) any such instrument not being an instrument chargeable with a duty [1][not exceeding fifteen naye Paise only, or a mortgage of crop [Article [1][35] (*a*) of the Schedule chargeable under clauses (*a*) and (*b*) of section 3 with a duty of twenty-five naye paise shall, subject to all just exceptions, be admitted in evidence on payment of the duty with which the same is chargeable, or, in the case of an instrument insufficiently stamped, of the amount required to make up such duty, together with a penalty of five rupees, or, when ten times the amount of the proper duty or deficient portion thereof exceeds five rupees, of a sum equal to ten times such duty or portion ;

(*b*) where a contract or agreement of any kind is effected by correspondence consisting of two or more letters bears the proper stamp, the contract or agreement shall be deemed to be duly stamped ;

(*c*) nothing herein contained shall prevent the admission of any instrument in evidence in any proceeding in a Criminal Court, other than a proceeding under Chapter XII or Chapter XXXVI of the Code of Criminal Procedure, 1898 ;

(*d*) nothing herein contained shall prevent the admission of any instrument in any Court when such instrument has been executed by or on behalf of the Government, or where it bears the certificate of the [1][Deputy Commissioner] as provided by section 32 or any other provision of this Act [2][and such certificate has not been revised in exercise of the powers conferred by the provisions of Chapter VI].

35. *Admission of instrument where not to be questioned.*— Where an instrument has been admitted in evidence such admission shall not, except as provided in section 58, be called in qustion as any stage of the same suit or proceeding on the ground that the instrument has not been duly stamped.

36. *Admission of improperly stamped instruments.*—The State Government may make rules providing that, where an instrument bears a stamp of sufficient amount but of improper description, it may, on payment of the duty with which the same is chargeable, be certified to be duly stamped, and any instrument so certified shall then be deemed to have been duly stamped as from the date of its execution.

---

1. Substituted by Act 29 of 1962.
2. Added by Act 29 of 1962.

37. *Instruments impounded how dealt with.*—(1) When the person impounding an instrument under section 33 has by law or consent of parties authority to receive evidence and admits such instrument in evidence upon payment of a penalty as provided by section 34 or of duty as provided by section 36, he shall send to the [1][Deputy Commissioner] an authenticated copy of such instrument, together with a certificate in writing, stating the amount of duty and penalty levied in respect thereof, and shall send such amount to the [1][Deputy Commissioner] or to such person as he may appoint in this behalf.

(2) In every other case, the person so impounding an instrument shall send it in original to the [1][Deputy Commissioner].

38. [1][*Deputy Commissioner's*] *power to refund penalty paid under sub-section* (1) *of section* 37.—(1) When a copy of an instrument is sent to the [1][Deputy Commissioner] under sub-section (1) of section 37, he may, if he thinks fit, refund any portion of the penalty in excess of five rupees which has been paid in respect of such instrument.

(2) When such instrument has been impounded only because it has been written in contravention of section 13 or section 14, the [1][Deputy Commissioner] may refund the whole penalty so paid.

39. [1][*Deputy Commissioner's*] *power to stamp instruments impounded.*—(1) When the [1][Deputy Commissioner] impounds any instrument under section 33, or receives any instrument sent to him under sub-section (2) of section 37, not being an instrument chargeable with a duty of [1][not exceeding fifteen naye paise] only or a mortgage of crop [Article [1][35 (*a*) of the Schedule] chargeable under clause (*a*) or (*b*) of section 3 with a duty of twenty-five naye paise, he shall adopt the following procedure :—

(*a*) if he is of opinion that such instrument is duly stamped, or is not chargeable with duty, he shall certify by endorsement thereon that it is duly stamped, or that it is not so chargeable, as the case may be ;

(*b*) if he is of opinion that such instrument is chargeable with duty and is not duly stamped he shall require the payment of the proper duty or the amount required to make up the same, together with a penalty of five rupees ; or if he thinks fit, (an amount not exceeding ten times the amount of the proper duty or of the deficient portion thereof), whether such amount exceeds or falls short of five rupees :

---

1. Substituted by Act 29 of 1962.

Provided that, when such instrument has been impounded only because it has been written in contravention of section 13 or section 14, the [1][Deputy Commissioner] may, if he thinks fit, remit the whole penalty prescribed by this section).

(2) [2][Subject to any orders made under Chapter VI, every certificate] under clause (*a*) of sub-section (1) shall, for the purpose of this Act be conclusive evidence of the matters stated therein.

(3) Where an instrument has been sent to the [1][Deputy Commissioner] under sub-section (2) of section 37, the [1][Deputy Commissioner] shall, when he has dealt with it as provided by this section, return it to the impounding officer.

40. *Instruments unduly stamped by accident.*—If any instrument chargeable with duty and not duly stamped, not being an instrument chargeable with a duty [1][not exceeding fifteen naye paise] or a mortgage of crop [Article [1][35] (*a*) of the Schedule] chargeable under clause (*a*) or (*b*) of section 3 with a duty of twenty-five naye paise is produced by any person of his own motion before the [1][Deputy Commissioner] within one year from the date of its execution or first execution and such person brings to the notice of the [1][Deputy Commissioner] the fact that such instrument is not duly stamped and offers to pay to the [1][Deputy Commissioner] the amount of the proper duty, or the amount required to make up the same, and the [1][Deputy Commissioner] is satisfied that the omission to duly stamp such instrument has been occasioned by accident, mistake or urgent necessity, he may, instead of proceeding under sections 33 and 39, receive such amount and proceed as next hereinafter prescribed.

41. *Endorsement of instruments on which duty has been paid under section* 34, 39 *or* 40.—(1) When the duty and penalty (if any) leviable in respect of any instrument have been paid under section 34, section 39 or section 40, the person admitting such instrument in evidence or the [1][Deputy Commissioner] as the case may be, shall certify by endorsement thereon that the proper duty or as the case may be, the proper duty and penalty (stating the amount of each) have been levied in respect thereof and the name and residence of the person paying them.

(2) Every instrument so endorsed shall thereupon be admissible in evidence, and may be registered and acted upon and authenticated as if it had been duly stamped, and shall be delivered on his application in this behalf to the person from whose possession it came into the hands of the officer impounding it, or as such person may direct :

---

1. and 2. Srbstituted by Act 29 of 1962.

Provided that—

(*a*) no instrument which has been admitted in evidence upon payment of duty and a penalty under section 34, shall be so delivered before the expiration of one month from the date of such impounding, or if the [1][Deputy Commissioner] has certified that its further detention is necessary and has not cancelled such certificate;

(*b*) nothing in this section shall affect Order XIII, rule 9 of the First Schedule to the Code of Civil Procedure, 1908.

42. *Prosecution for offence against stamp law.*—The taking of proceedings or the payment of a penalty under this Chapter in respect of any instrument shall not bar the prosecution of any person who appears to have committed an offence against the law relating to stamps in respect of such instrument:

Provided that no such prosecution shall be instituted in the case of any instrument in respect of which such a penalty has been paid, unless it appears to the [1][Deputy Commissioner] that the offence was committed with an intention of evading payment of the proper duty.

43. *Persons paying duty or penalty may recover same in certain cases.*—(1) When any duty or penalty has been paid under Section 34, Section 36, Section 39 or Section 40, by any person in respect of an instrument, and by agreement or under the provisions of Section 30 or any other enactment in force at the time such instrument was executed, some other person was bound to bear the expense of providing the proper stamp for such instrument, the first mentioned person shall be entitled to recover from such other person the amount of the duty or penalty so paid.

(2) For the purpose of such recovery any certificate granted in respect of such instrument under this Act shall be conclusive evidence of the matters therein certified.

(3) Such amount may, if the Court thinks fit, be included in any order as to costs in any suit or proceeding to which such persons are parties and in which such instrument has been tendered in evidence. If the Court does not include the amount in such order, no further proceedings for the recovery of the amount shall be maintainable.

44. *Power to Revenue authority to refund penalty or excess duty in certain cases.*—(1) Where any penalty is paid under section 34 or section 39, the Chief Controlling Revenue Authority may, upon application in writing made within one year from the date of the payment, refund such penalty wholly or in part.

---

1. Substituted by Act 29 of 1962.

(2) Where, in the opinion of the Chief Controlling Revenue Authority, stamp duty in excess of that which it legally chargeable has been charged and paid under section 34 or section 39, such authority may, upon application in writing made within three months of the order charging the same, refund the excess :

[1][Provided that with the sanction of the State Government the Chief Controlling Revenue Authority may make the refund after the period specified in sub-section (1) or (2).]

45. *Non-liability for loss of instruments sent under section* 37.—(1) If any instrument sent to the [2][Deputy Commissioner] under sub-section (2) of section 37 is lost, destroyed or damaged during transmission, the person sending the same shall not be liable for such loss, destruction or damage.

(2) When any instrument is about to be sent, the person from whose possession it came into the hands of the person impounding the same, may require a copy thereof to be made at the expense of such first-mentioned person and authenticated by the person impounding such instrument.

46. *Recovery of duties and penalties.*—All duties, penalties and other sums required to be paid under this Chapter may be recovered by the [1][Deputy Commissioner] by distress and sale of the moveable property of the person from whom the same are due, or by any other process for the time being in force for the recovery of arrears of land revenue.

CHAPTER V

ALLOWANCES FOR STAMPS IN CERTAIN CASES

47. *Allowances for spoiled stamps.*—Subject to such rules as may be made by the State Government as to evidence to be required, or the enquiry to be made, the [1][Deputy Commissioner] may, on application made within the period prescribed in Section 48, and if he is satisfied as to the facts, make allowance for impressed stamps spoiled in the cases hereinafter mentioned, namely :—

(*a*) the stamps on any paper inadvertently and undesignedly spoiled, obliterated or any error in writing or any other means rendered unfit for the purpose intended before any instrument written thereon is executed by any person ;

---

1. Added by Act 29 of 1962.
2. Substituted by Act 29 of 1962.

(*b*) the stamp on any document which is written out wholly or in part, but which is not signed or executed by any party thereto;

(*c*) the stamp used for an instrument executed by any party thereto which—

(1) has been afterwards found to be absolutely void in law from the beginning;

(2) has been afterwards found unfit, by reason of any error or mistake therein, for the purpose originally intended;

(3) by reason of the death of any person by whom it is necessary that it should be executed without having executed the same, or of the refusal of any such person to execute the same, cannot be completed so as to effect the intended transaction in the form proposed;

(4) for want of the execution thereof by some material party, and his inability or refusal to sign the same, is in fact incomplete and insufficient for the purpose for which it was intended;

(5) by reason of the refusal of any person to act under the same, or to advance any money intended to be thereby secured, or by the refusal or non-acceptance of any office thereby granted, totally fails of the intended purpose;

(6) becomes useless in consequence of the transaction intended to be thereby effected, being effected by some other instrument between the same parties and bearing a stamp of not less value;

(7) is deficient in value and the transaction intended to be thereby effected has been effected by some other instrument between the same parties and bearing a stamp of not less value;

(8) is inadvertently and undesignedly spoiled, and in lieu whereof another instrument made between the same parties and for the same purpose is executed and duly stamped:

Provided that, in the case of an executed instrument, no legal proceeding has been commenced in which the instrument could or would have been given or offered in evidence and that the instrument is given up to be cancelled.

Explanation.—The certificate of the [1][Deputy Commissioner] under section 32, that the full duty with which an instrument is chargeable has been paid, is an impressed stamp within the meaning of this section.

---

1. Substituted by Act 29 of 1962.

48. *Application for relief under section 47 when to be made.*— The application for relief under Section 47 shall be made within the following periods, that is to say,—

(1) in the cases mentioned in clause (*c*) (5), within two months of the date of the instrument;

(2) in the case of a stamped paper on which no instrument has been executed by any of the parties thereto, within six months after the stamp has been spoiled;

(3) in the case of a stamped paper in which an instrument has been executed by any of the parties thereto, within six months after the date of the instrument or, if it is not dated, within six months after execution thereof by the person by whom it was first or alone executed:

Provided that—

(*a*) when the spoiled instrument has been for sufficient reasons sent out of the State of Mysore, the application may be made within six months after it has been received back in the State of Mysore;

(*b*) when, from unavoidable circumstances, any instrument for which another instrument has been substituted, cannot be given up to be cancelled within the aforesaid period, the application may be made within six months after the date of execution of the substituted instrument.

49. *Allowance in case of printed forms no longer required by Corporations.*—The Chief Controlling Revenue Authority may, without limit of time, make allowance for stamped papers used for printed forms of instruments by any banker or by any incorporated company or other body corporate, if for any sufficient reason such forms have ceased to be required by the said banker, company or body corporate: provided that such authority is satisfied that the duty in respect of such stamped papers has been duly paid.

50. *Allowance for misused stamps.*—(*a*) When any person has inadvertently used for an instrument chargeable with duty, a stamp of a description other than that prescribed for such instrument by the rules made under this Act, or a stamp of greater value than was necessary or has inadvertently used any stamp for an instrument not chargeable with any duty; or

(*b*) when any stamp used for an instrument has been inadvertently rendered useless under Section 15, owing to such instrument having been written in contravention of the provisions of section 13;

the [1][Deputy Commissioner] may, on application made within six months after the date of the instrument, or, if it is not dated, within six months after the execution thereof by the person by whom it was first or alone executed, and upon the instrument, if chargeable with duty, being restamped with the proper duty, cancel and allow as spoiled the stamp so misused or rendered useless.

51. *Allowance for spoiled or misused stamps how to be made.*—In any case in which allowance is made for spoiled or misused stamps, the [1][Deputy Commissioner] may give in lieu thereof—

(*a*) other stamps of the same description and value ; or

(*b*) if required and he thinks fit, stamps of any other description to the same amount in value ; or

(*c*) at his discretion, the same value in money deducting [2][ten naye paise] for each rupee or fraction of a rupee.

52. *Allowance for stamps not required for use.*—When any person is possessed of a stamp or stamps which have not been spoiled or rendered unfit or useless for the purpose intended, but for which he has no immediate use, the [1][Deputy Commissioner] shall repay to such person the value of such stamp or stamps in money, deducting [2][ten naye paise] for each rupee or portion of a rupee, upon such person delivering up the same to be cancelled, and proving to the [1][Deputy Commissioner's] satisfaction—

(*a*) that such stamp or stamps were purchased by such person with a *bona fide* intention to use them ; and

(*b*) that he has paid the full price thereof ; and

(*c*) that they were so purchased within the period of six months next preceding the date on which they were so delivered :

Provided that, where the person is a licensed vendor of stamps, the [1][Deputy Commissioner] may, if he thinks fit, make the repayment of the sum actually paid by the vendor without any such deduction as aforesaid.

[3][52-A. *Power of State Government to grant relief.*—Notwithstanding anything in the preceding sections of this Chapter, the State Government, after consultation with the Chief Controlling Revenue Authority, if satisfied that it is just and equitable to grant relief in any case or class of cases,—

(i) other than those to which any of the said sections is applicable ; or

---

1. Substituted by Act 29 of 1962.
2. Substituted by Act 8 of 1958.
3. Inserted by Act 29 of 1962.

(ii) after the period specified in any of the said sections may by order direct the grant of such relief as may be specified in the order and the Deputy Commissioner shall dispose of the case or class of cases conformably to such order.]

CHAPTER VI.

REFERENCE AND REVISION

53. *Control of, and statement of case to Chief Controlling Revenue Authority.*—(1) The powers exercisable by a [1][Deputy Commissioner] under [1][any provision under this Act or any rule or order made thereunder][1] shall in all cases be subject to the control of the Chief Controlling Revenue Authority.

(2) If any [1][Deputy Commissioner] acting under section 31, section 39 or section 40, feels doubt as to the amount of duty with which any instrument is chargeable, he may draw up a statement of the case and refer it with his own opinion thereon, for the decision of the Chief Controlling Revenue Authority.

(3) Such authority shall consider the case and send a copy of its decision to the [1][Deputy Commissioner], who shall proceed to assess and charge the duty (if any) in conformity with such decision.

54. *Statement of case by Chief Controlling Revenue Authority to High Court.*—(1) The Chief Controlling Revenue Authority may state any case referred to it under sub-section (2) of section 53 or otherwise coming to its notice, and refer such case, with its opinion thereon, to the High Court.

(2) Every such case shall be decided by not less than three Judges of the High Court, and in case of difference, the opinion of the majority shall prevail.

55. *Power of High Court to call for further particulars as to case stated.*—If the High Court is not satisfied that the statements contained in the case are sufficient to enable it to determine the questions raised thereby, the Court may refer the case back to the Revenue Authority by which it was stated, to make such additions thereto or alterations therein as the Court may direct in that behalf.

56. *Procedure in disposing of case stated.*—(1) The High Court, upon the hearing of any such case, shall decide the questions raised thereby, and shall deliver its judgment thereon containing the grounds on which such decision is founded.

---

1. Substituted by Act 29 of 1962.

(2) The Court shall send to the Revenue Authority by which the case was stated, a copy of such judgment under the seal of the Court and the signature of the Registrar ; and the Revenue Authority shall, on receiving such copy, dispose of the case conformably to such judgment.

57. *Statement of case by other Courts to High Court.*—(1) If any Court, other than the High Court, feels doubt as to the amount of duty to be paid in respect of any instrument under proviso (*a*) to section 34, the Judge may draw up a statement of the case and refer it, with his own opinion thereon, for the decision of the High Court.

(2) Such Court shall deal with the case as if it had been referred under section 54, and send a copy of its judgment under the seal of the Court and the signature of the Registrar to the Chief Controlling Revenue Authority and another like copy to the Judge making the reference, who shall, on receiving such copy, dispose of the case conformably to such judgment.

(3) References made under sub-section (1), when made by a Court subordinate to a District Court, shall be made through the District Court, and, when made by any subordinate Revenue Court, shall be made through the Court immediately superior.

58. *Revision of certain decisions of Courts regarding the sufficiency of stamps.*—(1) When any Court in the exercise of its Civil or Revenue jurisdiction or any Criminal Court in any proceeding under Chapter XII or Chapter XXXVI of the Code of Criminal Procedure, 1898, makes any order admitting any instrument in evidence as duly stamped or as not requiring a stamp, or upon payment of duty and a penalty under section 34, the Court to which appeals lie from, or references are made by, such first mentioned Court may, of its own motion or on the application of the [1][Deputy Commissioner] take such order into consideration.

(2) If such Court, after such consideration, is of opinion that such instrument should not have been admitted in evidence without the payment of duty and penalty under section 34, or without the payment of a higher duty and penalty than those paid, it may record a declaration to that effect, and determine the amount of duty with which such instrument is chargeable, and may require any person in whose possession or power such instrument then is, to produce the same, and may impound the same when produced.

(3) When any declaration has been recorded under sub-section (2), the Court recording the same shall send a copy thereof to the

1. Substituted by Act 29 of 1962.

[1][Deputy Commissioner] and, where the instrument to which it relates has been impounded or is otherwise in the possession of such Court, shall also send him such instrument.

(4) The [1][Deputy Commissioner] may thereupon, notwithstanding anything contained in the order admitting such instrument in evidence, or in any certificate granted under section 41, or in section 42, prosecute any person for any offence against the stamp-law which the [1][Deputy Commissioner] considers him to have committed in respect of such instrument:

Provided that—

(*a*) no such prosecution shall be instituted where the amount (including duty and penalty) which, according to the determination of such Court, was payable in respect of the instrument under section 34, is paid to the [1][Deputy Commissioner] unless he thinks that the offence was committed with an intention of evading payment of the proper duty;

(*b*) except for the purpose of such prosecution, on declaration made under this section shall affect the validity of any order admitting any instrument in evidence, or of any certificate granted under section 41.

CHAPTER VII.

Criminal Offences and Procedure.

59. *Penalty for executing, etc., instrument not duly stamped.*— (1) Any person executing or signing otherwise than as a witness any instrument chargeable with duty, without the same being duly stamped shall for every such offence be punishable with fine which may extend to five hundred rupees:

Provided that, when any penalty has been paid in respect of any instrument under section 34, section 39 or section 58, the amount of such penalty shall be allowed in reduction of the fine (if any) subsequently imposed under this section in respect of the same instrument upon the person who paid such penalty.

(2) If a share-warrant is issued without being duly stamped, the company issuing the same, and also every person who, at the time when it is issued, is the managing director or secretary or other principal officer of the company, shall be punishable with fine which may extend to five hundred rupees.

1. Substituted by Act 29 of 1962.

60. *Penalty for failure to cancel adhesive stamp.*—Any person required by section 12 to cancel an adhesive stamp, and failing to cancel such stamp in the manner prescribed by that section, shall be punishable with fine which may extend to one hundred rupees.

61. *Penalty for omission to comply with provisions of section 28.*—Any person who, with intent to defraud the Government,—

(*a*) executes any instrument in which all the facts and circumstances required by section 28 to be set forth in such instrument are not fully and truly set forth ; or

(*b*) being employed or concerned in or about the preparation of any instrument, neglects or omits fully and truly to set forth therein all such facts and circumstances ; or

(*c*) does any other act calculated to deprive the Government of any duty or penalty under this Act ;

shall be punishable with fine which may extend to five thousand rupees.

62. *Penalty for devices to defraud the revenue.*—Any person who with intent to defraud the Government of duty, practises or is concerned in any act, contrivance or device not specially punishable under this Act or any other law for the time being in force shall be punishable with fine which may extend to one thousand rupees.

63. *Penalty for breach of rule relating to sale of stamps and for unauthorised sale.*—(*a*) Any person appointed to sell stamps who disobeys any rule made under section 68, and

(*b*) any person not so appointed who sells or offers for sale any stamp other than a [1][fifteen naye paise, ten naye paise or five naye paise] adhesive stamp,

shall be punishable with imprisonment for a term which may extend to six months, or with fine which may extend to five hundred rupees, or with both.

[1][63-A. *Penalty for contravention of other provisions.*—Any person who wilfully acts in contravention of any of the provisions of this Act in respect of which no other provision has been made in this Chapter shall be punishable with imprisonment which may extend to six months, or with fine which may extend to five hundred rupees, or with both.][1]

1. Inserted by Act 17 of 1966.

64. *Institution and conduct of prosecutions.*—(1) No prosecution in respect of any offence punishable under this Act or any enactment hereby repealed, shall be instituted without the sanction of the [2][Deputy Commissioner] or such other officer as the Government generally, or the [2][Deputy Commissioner] specially, authorizes in that behalf.

(2) The Chief Controlling Revenue Authority, or any officer generally or specially auhorized by it in this behalf, may stay any such prosecution or compound any such offence.

(3) The amount of any such composition shall be recoverable in the manner provided by Section 46.

65. *Jurisdiction of Magistrates.*—No Magistrate other than a Magistrate whose powers are not less than those of a Magistrate of the second class, shall try any offence under this Act.

66. *Place of trial.*—Every such offence committed in respect of any instrument may be tried in any district in which such instrument is found, as well as in any district which such offence might be tried under the Code of Criminal Procedure, 1898.

CHAPTER VIII.

Supplemental Provisions

67. *Books, etc., to be open to inspection.*—Every public officer having in his custody any registers, books, records, papers, documents or proceedings the inspection whereof may tend to secure any duty, or to prove or lead to the discovery of any fraud or omission in relation to any duty, shall at all reasonable times permit any person authorized in writing by the [1][Deputy Commissioner] to inspect for such purpose the registers, books, papers, documents and proceedings, and to take such notes and extracts as he may deem necessary, without fee or charge.

[2][67-A. *Procedure of Chief Controlling Revenue Authority and the Deputy Commissioner and rectification of mistakes.*—(1) No order relating to the proper stamp duty payable under this Act shall be made by the Chief Controlling Revenue Authority or the Deputy Commissioner to the prejudice of any person liable to pay such duty, unless a reasonable opportunity to be heard is given to such person.

---

2. Substituted by Act 29 of 1962.

2. Inserted by Act 29 of 1962.

(2) The State Government, the Chief Controlling Revenue Authority or the Deputy Commissioner may *suo motu* or on application of any party affected at any time within three years from the date of any order passed by it or him review such order and rectify any mistake, or error apparent from the record :

Provided that no such rectification shall be made to the prejudice of any person unless a reasonable opportunity to be heard is given to such person.]

[1][67-B. *Deputy Commissioner's power to authorise officers to enter premises and inspect certain documents.*—The Deputy Commissioner may, where he has reason to believe that any of instruments specified in Articles 5 and 37 of the Schedule have not been charged at all or incorerctly charged with duty leviable under this Act, authorise in writing any officer to enter upon any premises where he has reason to believe that any registers, books, records, papers, documents or proceedings relating to or in connection with any such instrument are kept and to inspect them and to take such notes and extracts as such officer deems necessary. Every person having in his custody or maintaining such registers, books, records, papers, documents or proceedings shall at all reasonable times permit the officer authorised by the Deputy Commissioner to inspect them and take the notes and extracts as he may deem necessary.][1]

68. *Powers to make rules.*—The State Government may by notification in the official Gazette, make rules to carry out generally the purposes of this Act.

(2) In particular and without prejudice to the generality of the foregoing power such rules may be made for regulating—

(*a*) the supply and sale of stamps and stamped papers,

(*b*) the persons by whom alone such sale is to be conducted,

(*c*) the duties and remuneration of such persons, and

(*d*) the fines which shall in no case exceed five hundred rupees, to be incurred on breach of any rule :

Provided that such rules shall not restrict the sale of [1][fifteen naye paise, ten naye paise or five naye paise] adhesive stamps.

[1][(3) Every rule made under this section shall be laid as soon as may be after it is made before each House of the State Legislature while it is in session for a total period of thirty days which may be

---

1. Inserted by Act 17 of 1966.
2. Substituted by Act 29 of 1962.

comprised in one session or in two successive sessions, and if before the expiry of the session in which it is so laid or the session immediately following both Houses agree in making any modification in the rule or both Houses agree that the rule should not be made, the rule shall thereafter have effect only in such modified form or be of no effect, as the case may be ; so however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule.]

69. *Saving as to Court Fees.*—Nothing contained in this Act shall be deemed to affect the duties chargeable under any enactment for the time being in force relating to Court-fees.

70. *Act to be translated and sold cheaply.*—The State Government shall make provision for the sale of a translation of this Act in Kannada and other regional languages at a price not exceeding twenty-five naye paise per copy.

71. *Repeal and savings.*—The Mysore Stamp Act, 1900 (Mysore Act II of 1900), as in force in the Mysore Area and the Hyderabad Stamp Act, 1331 F (Hyderabad Act IV of 1331 Fasli), as in force in the Hyderabad Area are hereby repealed :—

Provided that such repeal shall not affect—

(*a*) the previous operation of the said enactments or anything duly done or suffered thereunder;

(*b*) any right, privilege, obligation or liability acquired, accrued, or incurred under the said enactments ;

(*c*) any penalty, forfeiture or punishment incurred in respect of any offence committed against the said enactments ; or

(*d*) any investigation, legal proceeding or remedy in respect of any such right, privilege, obligation, liability, forfeiture or punishment as aforesaid ;

and any such investigation, legal proceeding or remedy may be instituted, conitnued or enforced, and any such penalty, forfeiture or punishment may be imposed as if tihs Act had not been passed.

72. *Application of the Indian Stamp Act,* 1899.—(1) The Indian Stamp Act, 1899 (Central Act II of 1899), as in force in the Madras Area, shall, notwithstanding anything contained in any law, extend to the whole of the State of Mysore, and shall remain in force in so far such Act relates to the matter specified in entry 44 of List III of the Seventh Schedule to the Constitution in respect of documents supecified in entry 91 of List I of the said Schedule.

(2) Save as provided in sub-section (1), the Indian Stamp Act, 1899 (Central Act II of 1899), as in force in the Bombay Area, Coorg District and the Madras Area, in so far as it relates to the matter specified in entry 44 of List III of the Seventh Schedule to the Constitution, in respect of documents falling under entry 63 of List II of the said Schedule, is hereby repealed :

Provided that such repeal shall not affect—

(*a*) the previous operation of the said enactments or anything duly done or suffered thereunder ;

(*b*) any right, privilege, obligation or liability acquired, accrued or incurred under the said enactments ;

(*c*) any penalty, forfeiture or punishment incurred in respect of any offence committed against the said enactments ; or

(*d*) any investigation, legal proceeding or remedy in respect of any such right, privilege, obligation, liability, forfeiture or punishment as aforesaid ;

and any such investigation, legal proceeding or remedy may be instituted, continued or enforced and any such penalty forfeiture or punishment may be imposed as if this Act had not been passed.

1[SCHEDULE]

STAMP DUTY ON INSTRUMENTS.

Description of instrument	*Proper Stamp duty*
1. *Acknowledgment* of a debt exceeding twenty rupees in amount or value, written or signed by, or on behalf of, a debtor in order to supply evidence of such debt in any book (other than a banker's pass book) or on a separate piece of paper when such book or paper is left in the creditor's possession : provided that such acknowledgment does not contain any promise to pay the debt or any stipulation to pay interest or to deliver any goods or other property.	Fifteen naye paise
2. *Administration Bond*, including a bond given under Section 6 of the Government Savings Banks Act, 1873 (Central Act V of 1873), or Sections 289, 291, 375 or 376 of the Indian Succession Act, 1925 (Central Act XXXIX of 1925) ;	
(*a*) where the amount does not exceed Rs. 1,000	Three-fourths of duty as Bond (No. 12) for such amount.
(*b*) in any other case	Twenty-two rupees and fifty naye paise
3. *Adoption-deed*, that is to say, any instrument (other than a will), recording an adoption, or conferring or purporting to confer an authority to adopt.	Thirty-three rupees and seventy-five naye paise

1 Substituted by Act 29 of 1962.

Description of instrument	*Proper Stamp duty*
Advocate.—See Certificate of enrolment as an Advocate (No. 17).	
4. *Affidavit*, including an affirmation or declaration in the case of persons by law allowed to affirm or declare instead of swearing.	Four rupees and fifty naye paise
EXEMPTIONS	
Affidavit or declaration in writing when made—	
(*a*) as a condition of enlistment to the Armed Forces of the Union ;	
(*b*) for the immediate purpose of being filed or used in any Court or before the officer of any Court ; or	
(*c*) for the sole purpose of enabling any person to receive any pension or charitable allowance.	
1[15. *Agreement or Memorandum of an Agreement*—	
(*a*) if relating to the sale of a bill of exchange	Fifty paise
(*b*) if relating to the purchase or sale of a Government security ..	Subject to a maximum of forty rupees, twenty-five paise for every ten thousand rupees or part thereof of the value of the security at the time of its purchase or sale, as the case may be.
(*c*) if relating to the purchase or sale of shares, scrips, stocks, bonds, debenture stocks or any other marketable security of a like nature in or of any incorporated company or other body corporate,—	

1 Substituted by Act 17 of 1966.

(i) when such agreement or memorandum of an agreement is with or though a member or between members of a Stock Exchange recognised under the Securities Contracts (Regulation) Act, 1956.	Fifteen paise for every two thousand and five hundred rupees or part thereof of the value of the security at the time of its purchase or sale, as the case may be.
(ii) in other cases	Fifty paise for every two thousand and five hundred rupees or part thereof of the value of the security at the time of its purchase or sale, as the case may be.
(*d*) if not otherwise provided for	Three rupees

Agreement or Memorandum of Agreement—

(*a*) *Exemptions*—for or relating to the purchase or sale of goods or merchandise exclusively, not being a note or memorandum chargeable under Article 37 ;

(*b*) made in the form of tenders to the Central Government, for or relating to any loan.

6. *Agreement relating to deposit of title deeds, pawn or pledge*, that is to say, any instrument evidencing an agreement relating to—

(1) the deposit of title-deeds or instruments constituting or being evidence of the title to any property whatever (other than a marketable security), or

(2) the pawn or pledge of movable property where such deposit, pawn or pledge has been made by way of security for the repayment of money advanced or to be advanced by way of loan or an existing or future debt—

(*a*) if such loan or debt is repayable on demand or more than three months from the date of the instrument evidencing the agreement.

Description of instrument	*Proper Stamp duty*		
	If drawn singly	*If drawn in set of two for each part of the set*	*If drawn in set of three for each part of the set*
	Rs. P.	Rs. P.	Rs. P.
(i) when the amount of the loan or debt does not exceed Rs. 200	0 90	0 60	0 30
(ii) when it exceeds Rs. 200 but does not exceed Rs. 400 ..	1 70	0 90	0 60
when it exceeds Rs. 400 but does not exceed Rs. 600 ..	2 55	1 40	0 90
when it exceeds Rs. 600 but does not exceed Rs. 800 ..	3 35	1 70	1 10
when it exceeds Rs. 800 but does not exceed Rs. 1,000 ..	4 20	2 25	1 40
when it exceeds Rs. 1,000 but does not exceed Rs. 1,200 ..	5 10	2 55	1 70
when it exceeds Rs. 1,200 but does not exceed Rs. 1,600 ..	6 75	3 35	2 25
when it exceeds Rs. 1,600 but does not exceed Rs. 2,500 ..	10 10	5 10	3 35
when it exceeds Rs. 2,500 but does not exceed Rs. 5,000 ..	20 25	10 10	6 75
(iii) when it exceeds Rs. 5,000 but does not exceed Rs. 7,500 ..	30 35	15 20	10 10
when it exceeds Rs. 7,500 but does not exceed Rs. 10,000 ..	40 50	20 25	13 50
when it exceeds Rs. 10,000 but does not exceed Rs. 15,000 ..	60 75	30 35	20 25
when it exceeds Rs. 15,000 but does not exceed Rs. 20,000 ..	81 00	40 50	27 00
when it exceeds Rs. 20,000 but does not exceed Rs. 25,000 ..	101 25	50 60	33 75
when it exceeds Rs. 25,000 but does not exceed Rs. 30,000 ..	121 50	60 75	40 50
and for every additional Rs. 10,000 or part thereof in excess of Rs. 30,000.	40 50	20 25	13 50
(*b*) if such loan or debt is repayable not more than three months from the date of such instrument.	Half the duty payable on a loan or debt under clause (a) (i) or clause (a) (ii) or clause (a) (iii) for the amount secured.		

EXEMPTION

Instrument of pawn or pledge of goods if unattested .. ..

7. *Appointment in execution of a power*, whether of trustees or of property, movable or immovable, where made by any writing not being a will. — Fifty-six rupees and twenty-five naye paise

8. *Appraisement or valuation* made otherwise than under an order of the Court in the course of a suit—

(*a*) where the amount does not exceed Rs. 1,000 .. .. — The same duty as a Bottomry Bond (No. 13) for such amount.

(*b*) in any other case .. .. — Twenty-two rupees and fifty naye paise

EXEMPTIONS

(*a*) Appraisement or valuation made for the information of one party only, and not being in any manner obligatory between parties either by agreement or operation of law.

(*b*) Appraisement of crops for the purpose of ascertaining the amount to be given to a landlord as rent.

9. *Apprenticeship deed*, including every writing relating to the service or tution of any apprentice, clerk or servant placed with any master to learn any profession, trade or employment. — Eleven rupees and twenty-five naye paise

EXEMPTION

Instruments of apprenticeship by which a person is apprenticed by, or at the charge of, any public charity.

10. *Articles of Association of a Company* .. .. — One hundred and fifty rupees

Description of instrument	*Proper Stamp duty*
EXEMPTION	
Articles of any association not formed for profit and registered under Section 25 of the Companies Act, 1956.	
See also Memorandum of Association of a Company (No. 33) ..	
Assignment.—See Conveyance (No. 20), Transfer (No. 52), and Transfer of lease (No. 53) as the case may be.	
Authority to adopt.—See Adoption deed (No. 3).	
11. *Award*, that is to say, any decision in writing by an arbitrator or umpire, not being an award directing a partition, on a reference made otherwise than by an order of the Court in the course of a suit—	
(*a*) where the amount or value of the property to which the award relates, as set forth in such award, does not exceed Rs. 1,000.	The same duty as a Bottomry Bond (No. 13) for such amount.
(*b*) if it exceeds Rs. 1,000 but does not exceed Rs. 5,000 and for every additional Rs. 1,000 or part thereof in excess of Rs. 5,000.	Thirty rupees
12. *Bond* as defined by Section 2 (1) (*a*), not being otherwise provided for by this Act, or by the Mysore Court Fees and Suits Valuation Act, 1958.	One rupee and fifty naye paise
	Rs. nP.
Where the amount or value secured does not exceed Rs. 10 ..	0 35
Where it exceeds Rs. 10 and does not exceed Rs. 50	0 75
Where it exceeds Rs. 50 and does not exceed Rs. 100	1 50
Where it exceeds Rs. 100 and does not exceed Rs. 200	3 75

Where it exceeds Rs. 200 and does not exceed Rs. 300	5	60
Where it exceeds Rs. 300 and does not exceed Rs. 400	7	50
Where it exceeds Rs. 400 and does not exceed Rs. 500	9	35
Where it exceeds Rs. 500 and does not exceed Rs. 600	13	50
Where it exceeds Rs. 600 and does not exceed Rs. 700	15	75
Where it exceeds Rs. 700 and does not exceed Rs. 800	18	00
Where it exceeds Rs. 800 and does not exceed Rs. 900	20	25
Where it exceeds Rs. 900 and does not exceed Rs. 1,000	22	50
and for every Rs. 500 or part thereof in excess of Rs. 1,000 ..	11	25

See Admiration Bond (No. 2), Bottomry Bond (No. 13), Customs Bond (No. 23) Idemnity Bond (No. 29), Respondentia Bond (No. 46), Scurity Bond (No. 47)

EXEMPTION.

Bond, when executed by any person for the purpose of guaranteeing that the local income derived from private subscriptions to a charitable dispensary or hospital or any other object of public utility, shall not be less than a specified sum per mensem.¶

13. *Bottomry Bond*, that is to say, any instrument whereby the master of a sea going ship borrows money on the security of the ship to enable him to preserve the ship or prosecute her voyage—

	Rs.	nP.
Where the amount or value secured does not exceed Rs. 10 ..	0	60
Where it exceeds Rs. 10 and does not exceed Rs. 50	1	10
Where it exceeds Rs. 50 and does not exceed Rs. 100	2	25
Where it exceeds Rs. 100 and does not exceed Rs. 200	4	50
Where it exceeds Rs. 200 and does not exceed Rs. 300	6	75
Where it exceeds Rs. 300 and does not exceed Rs. 400	9	00
Where it exceeds Rs. 400 and does not exceed Rs. 500	11	25
Where it exceeds Rs. 500 and does not exceed Rs. 600	13	50
Where it exceeds Rs. 600 and does not exceed Rs. 700	15	75
Where it exceeds Rs. 700 and does not exceed Rs. 800	18	00
Where it exceeds Rs. 800 and does not exceed Rs. 900	20	25
Where it exceeds Rs. 900 and does not exceed Rs. 1,000	22	50
and for every Rs. 500 or part thereof in excess of Rs. 1,000 ..	11	25

Description of instrument	*Proper Stamp duty*
14. *Cancellation*—Instrument of—(including any instrument by which any instrument previously executed is cancelled), if attested and not otherwise provided for.	Twenty-two rupees and fifty naye paise
See also Release (No. 45), Revocation of Settlement (No. 48-B), Surrender of Lease (No. 51), Revocation of Trust (No. 54-B).	
15. *Certificate of sale.*—(in respect of each property put up as a separate lot and sold), granted to the purchaser of any property sold by public action by a Court, or Tribunal, or officer of Government or by any other authority under any enactment..	
(*a*) where the purchase money does exceed Rs. 10	Sixty naye paise.
(*b*) where the purchase money exceeds Rs. 10 but does not exceed Rs. 25.	One rupee and ten naye paise.
(*c*) in any other case	The same duty as a Conveyance (No. 20) for a consideration equal to the amount of the purchase money only.
16. *Certificate or other document* evidencing the right or title of the holder thereof, or any other person, either to any share, scrip or stock in or of any incorporated company or other body corporate or to become proprietor of shares, scrip or stock in or of any such company or body.	Thirty naye paise.
See also Letter of Allotment of shares.	
17. *Certificate of enrolment* in the roll of Advocates prepared and maintained by the State Bar Council under the Advocates Act, 1961 (Central Act 25 of 1961).	Two hundred and fifty rupees.

18. *Charter-party*, that is to say, any instrument (except an agreement for the hire of a tug-steamer), whereby a vessel or some specified principal part thereof is let for the specified purposes of the charter, whether it includes a penalty clause or not.	Four rupees and fifty naye paise.
19. *Composition deed*, that is to say, any instrument executed by a debtor, whereby he conveys his property for the benefit of his creditors, or whereby payment of a composition or dividend on their debts is secured to the creditors, or whereby provisions is made for the continuance of the debtor's business, under the supervision of inspectors or under letters of licence, for the benefit of his creditors.	Thirty three rupees and seventy five naye paise.
20. *Conveyance* as defined by Section 2 (*d*), not being a transfer charged or exempted under No. 52—	Rs. nP.
where the amount or value of the consideration for such conveyance as set forth therein does not exceed Rs. 50.	2 25
where it exceeds Rs. 50 but does not exceed Rs. 100	4 10
where it exceeds Rs. 100 but does not exceed Rs. 200	8 25
where it exceeds Rs. 200 but does not exceed Rs. 300	12 35
where it exceeds Rs. 300 but does not exceed Rs. 400	16 50
where it exceeds Rs. 400 but does not exceed Rs. 500	20 60
where it exceeds Rs. 500 but does not exceed Rs. 600	27 00
where it exceeds Rs. 600 but does not exceed Rs. 700	31 50
where it exceeds Rs. 700 but does not exceed Rs. 800	36 00
where it exceeds Rs. 800 but does not exceed Rs. 900	40 50
where it exceeds Rs. 900 but does not exceed Rs. 1,000	45 00
and for every Rs. 500 or part thereof in excess of Rs. 1,000	22 50

EXEMPTION

Assignment of copyright under Section 18 of the Copyright Act, 1957 (Central Act 14 of 1957).

Co-partnership Deed. .*See* Partnership (No. 40).

Description of instrument	*Proper Stamp-duty*
21. *Copy or Extract*..Certified to be a true copy or extract by or by order of any public officer and not chargeable under the law for the time being in force relating to court-fees..	
(i) if the original was not chargeable with duty, or if the duty with which it was chargeable does not exceed four rupees and fifty naye paise.	Two rupees and twenty-five naye paise.
(iii) in any other case .. .	Four rupees and fifty naye paise.
EXEMPTION	
(*a*) Copy of any paper which a public officer is expressly required by law to make or furnish for record in any public office or for any public purpose.	
(*b*) Copy of, or extract from, any register relating to births, baptisms, namings, dedications, marriages, divorces, deaths or burials.	
22. *Counterpart or Duplicate*..of any instrument, chargeable with duty and in respect of which the proper duty has been paid..	
(*a*) if the duty with which the original instrument is chargeable does not exceed four rupees and fifty naye paise.	The same duty as is payable on the original.
(*b*) in any other case.	Four rupees and fifty naye paise.
EXEMPTION	
Counterpart of any lease granted to a cultivator when such lease is exempted from duty.	
23. *Customs-Bond*..	
(*a*) where the amount does not exceed Rs. 1,000	The same duty as a Bottomry Bond (No. 13) for such amount..

(*b*) in any other case	Thirty rupees.
Declaration of any Trust..*See* Trust (No. 54).	
24. *Delivery-Order in respect of Goods*, that is to say, any instrument entitling any person therein named, or his assigns or the holder thereof, to the delivery of any goods lying in any dock or port, in any warehouse in which goods are stored, or deposited on rent or hire, or upon any wharf, such instrument being signed by or on behalf of the owner of such goods, upon the sale or transfer of the property therein, when such goods exceed in value twenty rupees.	Fifteen naye paise.
Deposit of Title-deeds.. *See* Agreement relating to Deposit of Title-deeds, Pawn or Pledge (No. 6).	
Dissolution of Partnership..*See* Partnership (No. 40).	
25. *Divorce*—Instrument of ..that is to say, any instrument by which any person effects the dissolution of his marriage.	Seven rupees and fifty naye paise.
Dower..Instrument of—*See* Settlement (No. 48).	
Duplicate..*See* Counterpart (No. 22).	
26. *Exchange of Property*..instrument of	The same duty as a Conveyance (No. 20) for a consideration equal to the value of the property of greatest value as set forth in such instrument.
Extract..*See* copy (No. 21).	
27. *Further Charge*..Instrument of..that is to say, any instrument imposing a further charge on mortgaged property..	
(*a*) when the original mortgage is one of the description referred to in clause (*a*) of article No. 34 (that is, with possession);	The same duty as a Conveyance (No. 20) for a consideration equal to the amount of the further charge secured by such instrument.
(*b*) when such mortgage is one of the description referred to in clause (*b*) of article No. 34 (that is, without possession)..	

Description of instrument	*Proper Stamp-duty*
(i) if at the time of execution of the instrument of further charge possession of the property is given or agreed to be given under such instrument ;	The same duty as a Conveyance (No. 20) for a consideration equal to the total amount of the charge (including the original mortgage and any further charge already made) less the duty already paid on such original mortgage and further charge.
(ii) if possession is not given	The same duty as a Bottomry Bond (No. 13) for the amount of the further chagre secured by such instrument.
1[28. *Gift*.. Instrument of, not being a Settlement (No. 48), or Will or Transfer, (No. 52).	The same duty as a Conveyance (No. 20), for a consideration equal to the value of the property which is the subject matter of the gift : Provided that where instrument of gift contains any provision for the revocation of the gift, the value of the property, which is the subject matter of the gift, shall for the purposes of duty, be determined as if no such provision were contained in the instrument]1.
Hiring Agreement or agreement for service. *See* Agreement (No. 5).	
29. *Indemnity Bond*	The same duty as a Security Bond (No. 47) for the same amount.
Inspectorship Deed—*See* Composition Deed (No. 19.)	
30. *Lease*—Including an under-lease or sub-lease and any agreement to let or sub-let (*a*) where by such lease the rent is fixed and no premium is paid or delivered	

1. Substituted by Act 17 of 1966.

(i) where the lease purports to be for a term of less than one year.	The same duty as Bottomry Bond (No. 13) for the whole amount payable or deliverable under such lease.
(ii) where the lease purports to be for a term of not less than one year but not more than five years ;	The same duty as a Bottomry Bond (No. 13) for the amount or value of the average annual rent reserved.
(iii) where the lease purports to be for a term of not less than one year but not exceeding ten years ;	The same duty as a Conveyance (No. 20) for a consideration equal to the amount or value of the average annual rent reserved.
(iv) where the lease purports to be for a term exceeding ten years, but not exceeding twenty years ;	The same duty as a Conveyance (No. 20) for a consideration equal to twice the amount or value of the average annual rent reserved.
(v) where the lease purports to be for a term exceeding twenty years, but not exceeding thirty years ;	The same duty as a Conveyance (No. 20) for a consideration equal to three times the amount or value of the average annual rent reserved.
(vi) where the lease purports to be for a term exceeding thirty years, but not exceeding one hundred years ;	The same duty as a Conveyance (No. 20) for a consideration equal to four times the amount or value of the average annual rent reserved.
(vii) where the lease purports to be for a term exceeding one hundred years or in perpetuity ;	The same dyty as a Conveyance (No. 20) for a consideration equal to one-sixth of the whole amount of rent which whould be paid or delivered in respect of the first fifty years of the lease.
(viii) where the lease does not purport to be for any definite term ..	The same duty as a Conveyance (No. 20) for a consideration equal to three times the amount or value of the average annual rent which would be paid or delivered for the first ten years if the lease continued so long.
(*b*) where the lease is granted for a fine or premium or for money advanced and where no rent is reserved ;	The same duty as a Conveyance (No. 20) for a consideration equal to the amount or value of such fine or premium, or advance as set fourth in the leese.

Designation of instrument	*Proper Stamp-duty*
(*c*) where the lease is granted for a fine or premium or for money advanced in addition to rent reserved.	The same duty as a Conveyance (No. 20) for a consideration equal to the amount or value of such fine or premium, or advance as set forth in the lease, in addition to the duty which would have been payable on such lease, if no fine or premium or advance had been paid or delivered ; Provided that, in any case when an agreement to lease is stamped with the *ad-valorem* stamp required for a lease, and a lease in pursuance of such agreement is subsequently executed, the duty on such lease shall not exceed two rupees and twenty-five naye paise.
EXEMPTION Lease, executed in the case of a cultivator and for the purposes of cultivation (including a lease of trees for the production of food or drink) without the payment or delivery or any fine or premium, when a definite term is expressed and such term does not exceed one year, or when the average annual rent reserved does not exceed one hundred rupees. *Explanation.*—When a lessee undertakes to pay any recurring charge, such as Government revenue, the landlord's share of cesses, or the owner's share of municipal rates or taxes which is by law recoverable from the lessor, the amount so agreed to be paid by the lessee shall be deemed to be part of the rent.	
31. *Letter of Allotment of shares* in any company, or proposed company, or in respect of any loan to be raised by any company or proposed company-	Thirty naye paise.

See also Certificate or other Document (No. 16).

Letter of Guarantee—*See* Agreement (No. 5).

32. *Letter of Licence*—that is to say, any agreement between a debtor and his creditors that the latter shall, for a specified time, suspend their claims allow the debtor to carry on business at his own discretion.	Thirty-three rupees and seventy-five naye paise.
33. *Memorandum of Association of a Company*—	
(*a*) if accompanied by articles of association under Section 26 of the Companies Act, 1956 (Central Act 1 of 1965).	Ninety rupee
(*b*) if not so accompanied	Two hundred and forty rupees.

EXEMPTION

Memorandum of any association not formed for profit and registered under Section 25 of the Companies Act, 1956

34. *Mortgage-Deed*—not being an agreement relating to Deposit of Title-deeds, Pawn or Pledge (No. 6), Bottomry Bond (No. 13), Mortgage of a Crop (No. 35), Respondentia Bond (No. 46) or Security Bond (No. 47)—	
(*a*) when possession of the property or any part of the property comprised in such deed is given by the mortgagor or agreed to be given ;	The same duty as a Conveyance (No. 20) for a consideration equal to the amount secured by such deed.
(*b*) when possession is not given or agreed to be given as aforesaid.	The same duty as a Bottomry Bond (No.13) for the amount secured by such deed.

Explanation.—A mortgagor who gives to the mortgagee a power-of-attorney to collect rents, or a lease of the property mortgaged or part thereof is deemed to give possession thereof within the meaning of this article.

Description of instrument	*Proper Stamp-duty*
(*c*) when a collateral or auxiliary or additional or substituted security, or by way of further assurance for the above mentioned purpose where the principal or primary security is duly stamped—	
for every sum secured not exceeding Rs. 1'000	Two rupees and twenty-five naye paise.
and for every Rs. 1,000 or part thereof secured in excess of Rs. 1,000	Two rupees and twenty-five naye paise.
EXEMPTION	
[(1) Instruments executed by persons taking advances under the 1Land Improvement Loans Act, 1883 (Central Act XIX of 1883) or the Agriculturists' Loans Act, 1884 (Central Act XII of 1884) or the Mysore Land Improvement Loans Act, 1890 (Mysore Act IV of 1890 (or Section 194 of the Mysore Land Revenue Code, 1888 (Mysore Act IV of 1888) or the Hyderabad Land Improvement Loans Act, 1950) Hyderabad Act III of 1950) or the Hyderabad Agriculturists' Loans Act, 1950 (Hyderabad Act II of 1950) or by their sureties as security for the repayment of such advances.	
(2) Letter of hypothecation accompanying a bill of exchange.	
35. *Mortgage of a Crop.*—including any instrument evidencing an agreement to secure the repayment of a loan made upon any mortgage of a crop whether the crop is or is not in existence at the time of the mortgage—	
(*a*) when the loan is repayable not more than three months from the date of the instrument—	
for every sum secured not exceeding Rs. 200	Thirty-five naye paise
and for every Rs. 200 or part thereof secured in excess of Rs. 200 ..	Thirty-five naye paise

1. Now see the Mysore Land Improvement Loans Act, 1963 (16 of 1963), the Mysore Agriculturist Loans Act, 1963 (17 of 1963) and the Mysore Land Revenue Act, 1964 (12 of 1964).

(*b*) when the loan is repayable more than three months, but not more than eighteen months from the date of instrument—	
for every sum secured not exceeding Rs. 100	Sixty naye paise
and for every Rs. 100 or part thereof secured in excess Rs. 100 ..	Sixty naye paise.
36. *Notarial Act.*— That is to say, any instrument, enorsement, note, attestation, certificate, or entry not being a protest (No. 42) made or signed by a Notary public in the execution of the duties of his office, or by any person lawfully acting as a Notary Public.	Three rupees and thirty-five naye paise
See also Protest of Bill or Note (No. 42).	
1[37. *Note or Memorandum.*— Sent by a Broker or Agent to his principal intimating the purchase or sale on account of such principal—	
(*a*) of any goods exceeding in value twenty rupees.. ..	Fifty paise.
(*b*) of any share, scrip, stock, bond, debenture stock or other marketable security of a like nature exceeding in value twenty rupees, being a Government security.	Fifteen paise for every two thousand and five hundred rupees or part thereof of the value of the security at the time of its purchase or sale, as the case may be.
(*c*) of a Government security	Subject to a maximum of forty rupees, twenty five paise for every ten thousand rupees or part thereof of the value of the security at the time of its purchase or sale, as the case may be.]1
38. *Note of Protest by the Master of a ship*	One rupee and fifty naye paise.
See also Protest by the Master of a ship (No. 43)	

1. Substituted by Act 17 of 1966.

Description of instrument	*Proper Stamp-duty*
39. *Partition.*—Instrument of-as defined by Section 2 (1) (*k*)] ..	The same duty as a Bottomry Bond (No. 13) for the amount of the value of the separated share or shares of the property. *N.B.*—The largest share remaining after the property is partitioned (or if there are two or more shares of equal value and not smaller than any of the other shares, then one of such equal shares) shall be deemed to be that from which the other shares are separated : Provided always that— (*a*) when an instrument of partition containing an agreement to divide property in severalty is executed and a partition is effected in pursuance of such agreement, the duty chargeable upon the instrument effecting such partition shall be reduced by the amount of duty paid in respect of the first instrument, but shall not be less than two rupees and twenty-five naye paise ; be reduced by the amount of duty paid in respect of the first instrument, but shall not be less than two rupees and twenty-five naye paise. (*b*) when land is held on revenue settlement for a period not exceeding thirty years and paying the full assessment the value for the purpose of duty shall be calculated at twenty-five times the annual revenue ;

(c) where a final order for effecting a partition passed by any Revenue authority or any Civil Court, or an award by an arbitrator directing a partition, is stamped with the stamp required for an instrument of partition and an instrument of partition in pursuance of such order or award is subsequently executed, the duty on such instrument shall not exceed two rupees and twenty-five naye paise.

40. *Partnership–*

A. Instrument of–	
(*a*) where the capital of the partnership does not exceed Rs. 500 ..	Fifteen rupees
(*b*) in any other case	Sixty rupees
B. Dissolution of–	Thirty rupees

Pawn or Pledge– *See* Agreement relating to Deposit of Title-deeds, Pawn or Pledge (No. 6).

41. *Powers of Attorney*– [as defined by section 2 (1) (*p*)], not being a proxy–

(*a*) when executed for the sole purpose of procuring the registration of one or more documents in relation to a single transaction or for admitting execution of one or more such documents ;	One rupee and ten naye paise.
(*b*) when authorising one person or more to act in a single transaction other than the case mentioned in clause (*a*) ;	Two rupees and twenty-five naye paise.
(*c*) when authorising not more than five persons to act jointly and severally in more than one transaction or generally ;	Sixteen rupees and eighty-five naye paise.

Description of instrument	*Proper Stamp-duty*
(*d*) when authorising more than five but not more than ten persons to act jointly and severally in more than one transaction or generally ;	Thirty rupees and seventy-five naye paise
(*e*) when given for consideration and authorising the attoraney to sell any immovable property ;	The same duty as a Conveyance (No. 20) for the amount of the consideration.
(*f*) in any other case	Three rupees and thirty-five naye paise
N.B.—The term "registration" includes every oPeration incidental to registration under the Indian Registration Act, 1908.	
EXPLANATION.	
For the purposes of this article, more persons than one when belonging to the same firm shall be deemed to be one person.	
42. *Protest of Bill or Note*—that is to say, any declaration in writing made by a Notary Public, or other person lawfull acting as such, attesting the dishonour of a bill of exchange or promissory note.	Three rupees
43. *Protest by the Master of a Ship*—that is to say, any declaration of the particulars of her voyage drawn up by him with a view to the adjustment of losses or the calculation of averages, and every declaration in writing made by him against the charterers or the consignees for not loading or unloading the ship, when such declaration is attested or certified by a Notary Public or other person lawfull acting as such.	Three rupees
See also Note of Protest by the Master of a ship (No. 38).	
44. *Reconveyance of mortgaged property*—	
(*a*) If the consideration for which the property was mortgaged does not exceed Rs. 1,000.	The same duty as a Conveyance (No. 20) for the amount of such consideration as set forth in the re-conveyance.
(*b*) in any other case	Forty-five rupees

45. *Release*, that is to say, any instrument (not being such a release as is provided for by Section 24), whereby a person renounces a claim upon another person or against any specified property—

(*a*) if the amount or value of the claim does not exceed Rs. 1,000 .. — The same duty as a Bottomry Bond (No. 13) for such amount or value as set forth in the release.

(*b*) in any other case .. .. .. — Twenty-two rupees and fifty naye paise.

46. *Respondentia Bond*, that is to say, any instrument securing a loan on the cargo laden or to be laden on Board a ship and making repayment contingent on the arrival of the cargo at the port of destination. — The same duty as a Bottomry Bond (No. 13) for the amount of the loan secured.

Revocation of any Trust or Settlement—

See Settlement (No. 48) ; Trust (No. 54).

47. *Security bond or Mortgage-deed*, executed by way of security for the due execution of an office, or to account for money or other property received by virtue thereof, or executed by a surety to secure the due performance of a contract—

(*a*) when the amount secured does not exceed Rs. 1,000 .. — The same duty as a Bottomry Bond (No. 13) for the amount secured.

(*b*) in any other case .. .. .. — Twenty-two rupees and fifty naye paise

EXEMPTION

Bond or other instrument, when executed :—

(*a*) by any person for the purpose of guaranteeing that the local income derived from private subscriptions to a charitable dispensary or hospital, or any other object of public utility, shall not be less than a specified sum per mensem.

(*b*) under No. 3-A of the rules made under Section 70 of the Bombay Irrigation Act, 1879 ;

Description of instrument	*Proper Stamp-duty*
1[(c) by persons taking advances under the Land Improvement Loans Act. 1883 (Central Act No. XIX of 1883) or the Agriculturists' Loans Act, 1884 (Central Act XII of 1884), or the Mysore Land Improvement Loans Act, 1890 (Mysore Act IV of 1890), or Section 194 of the Mysore Land Revenue Code, 1888, (Mysore Act IV of 1888), the Hyderabad Land Improvement Loans Act, 1950 (Hyderabad Act III of 1950), or the Hyderabad Agriculturists' Loans Act, 1950 (Hyderabad Act II of 1950), or by their sureties as security for the repayment of such advances. (*d*) by officers of Government or their sureties to secure the due execution of an office or the due accounting for money or other property received by virtue thereof.	
48. *Settlement.*	
A. Instrument of (including a deed of dower)	The same duty as a Bottomry Bond (No 13 for a sum equal to the amount or value of the property settled 2[x x x x] in such settlement : Provided that, where an agreement to settle, is stamped with the stamp required for an instrument of settlement in pursuance of such agreement is subsequently executed, the duty on such instrument shall not exceed two rupees and twenty-five naye paise.
EXEMPTION Deed of dower executed on the occasion of a marriage between Muhammadans. *See* also Trust (No. 54).	
B. Revocation of	The same duty as a Bottomry Bond (No. 13) for a sum equal to the amount or value of the property concerned 2[x x x x] in the Instrument of Revocation, but not exceeding Forty-five rupees.

1. Now *See* the Mysore Land Improvement Loans Act, 1963 (16 of 1963)

2. Omitted by Act 17 of 1966.

49. *Share warrants*—To bearer issued under the Companies Act, 1956 (Central Act I of 1956).	One-and-half times the duty payable on a Conveyance (No. 20) for a consideration equal to the nominal amount of the shares specified in the warrant.

EXEMPTION

Share warrant when issued by a company in pursuance of Section 114 of the Companies Act, 1956, to have effect only upon payment, as composition for that duty to the Deputy Commissioner of Stamp-revenue, of—

(*a*) one-and-a-half percentum of the whole subscribed capital of the company, or

(*b*) if any company which has paid the said duty or composition in full subsequently issues an addition to its subscribed capital—one-and-a-half percentum of the additional capital so issued.

50. *Shipping order* for or relating to the conveyance of goods on board of any vessel.	Fifteen naye paise.
51. *Surrender of lease*—	
(*a*) when the duty with which the lease is chargeable does not exceed twenty-two rupees and fifty naye paise.	The duty with which such lease is chargeable.
(*b*) in any other case	Twenty-two rupees and fifty naye paise.

EXEMPTION

Surrender of lease, when such lease is exempted from duty.

52. *Transfer.*—(whether with or without consideration)—	
(*a*) of debentures, being marketable securities, whether the debenture is liable to duty or not.	One and half of the duty payable on a Conveyance (No. 20) for a consideration equal to the face amount of the debenture.

1 Omitted by Act 17 of 1966.

Description of instrument	*Proper Stamp-duty*
(*b*) of any interest secured by a bond, mortgage-deed or policy of insurance—	
(i) if the duty on such bond, mortgage-deed or policy does not exceed twenty-two rupees and fifty naye paise ;	The duty with which such bond, mortgage-deed or policy of insurance is chargeable.
(ii) in any other case	Twenty-two rupees and fifty naye paise.
(*c*) of any property under Section 25 of the Administrator General's Act, 1913.	Thirty-three rupees and seventy-five naye paise.
(*d*) of any trust-property from one trustee to another trustee or from a trustee to a beneficiary.	Eleven rupees and twenty-five naye paise or such smaller amount as may be chargeable under clauses (*a*) and (*b*) of this article.
EXEMPTIONS	
Transfers by endorsement—	
(*a*) of a bill of exchange, cheque or promissory note ;	
(*b*) of a bill of lading, delivery order, warrant for goods, or other mercantile document of title to goods ;	
(*c*) of a policy of insurance ;	
(*d*) of securities of the Central Government or of a State Government.	
See also Section 8.	
53. *Transfer of lease* by way of assignment, and not by way of under-lease .	The same duty as a Conveyance (No. 20) for a consideration equal to the amount of the consideration for the transfer.

EXEMPTION.

Transfer of any lease exempt from duty.

54. *Trust.*

A. Declaration of—of, or concerning, any property when made by any writing not being a Will.

The same duty as a Bottomry Bond (No. 13) for a sum equal to the amount or value of the property concerned, as set forth in the instrument but not exceeding sixty-seven rupees and fifty naye paise.

B. Revocation of—of, or concerning any property when made by any instrument other than a Will.

The same duty as a Bottomry Bond (No. 13) for a sum equal to the amount or value of the property concerned, as set forth in the instrument, but not exceeding forty-five rupees.

(*See* also Settlement No. 47).

Valuation—*See* Appraisement (No. 8).

55. *Warrant for Goods,* that is to say, any instrument evidencing the title of any person therein named or his assigns, or the holder thereof, to the property in any goods lying in or upon any dock, warehouse or wharf, such instrument being signed or certified by or on behalf of the person in whose custody such goods may be[1]

One rupee and ten naye paise

1 Substituted by Act 29 of 1962 and operative from 1st October 1962.

THE MYSORE MOTOR VEHICLES TAXATION ACT, 1957.

ARRANGEMENT OF SECTIONS.

Sections :

CHAPTER I.

1. Short title, extent and commencement.
2. Definitions.

CHAPTER II.

3. Levy of tax.
4. Payment of tax.
5. Issue of Licence.
6. Declaration by owner or person having possessios of a vehicle.
7. Refund of tax.
8. Payment of additional tax
9. Liability to pay arrears of tax.
10. Levy of tax, etc., in the case of fleet owner.
11. Power of an officer of Police or the Motor Vehicles Department to stop a motor vehicle.
12. Penalties.
13. Tax leviable as arrear of land revenue.
14. Transport vehicle permit to be ineffective if tax not paid.
15. Appeals.
16. Exemption from or reduction of tax.

CHAPTER III.

MISCELLANEOUS

17. Crediting of the proceeds of taxes.
18. Utilisation of the proceeds of taxes.
19. Local authorities not to levy tax or tolls.
20. Assignment of proceeds of the tax.
21. Protection for *bona fide* acts.
22. Power to make rules.
23. Repeal and saving.

SCHEDULE.

MYSORE ACT No. 35 OF 1957.

(*First published in the* Mysore Gazette *on the Fifth day of December* 1957.)

THE MYSORE MOTOR VEHICLES TAXATION ACT, 1957.

(As amended by Acts 29 of 1958, 34 of 1962, 23 of 1965 and 33 of 1966)

(*Received the assent of the President on the Thirtieth day of November* 1957.)

AN ACT TO CONSOLIDATE AND AMEND THE LAW RELATING TO THE LEVY OF TAX ON MOTOR VEHICLES IN THE STATE OF MYSORE

WHEREAS is is expedient to consolidate and amend the law relating to the levy of tax on motor vehicles in the State of Mysore;

BE it enacted by the Mysore State Legislature in the Eighth Year of the Republic of India as follows:—

CHAPTER I.

PRELIMINARY.

1. *Short title, extent and commencement.*—(1) This Act may be called the Mysore Motor Vehicles Taxation Act, 1957.

(2) It extends to the whole of the State of Mysore.

[1][(3) It shall come into force on such date as the State Government may, by notification, appoint.

2. *Definitions.*—(1) In this Act, unless the context otherwise requires,—

(*a*) "fleet owner" means a person who is the registered owner of a fleet of one hundred or more transport vehicles;

(*b*) "licensing officer" means, in the case of a fleet owner, the Commissioner for Transport, and in other cases such other officers as may be appointed by the State Government to exercise the powers and perform the functions of a licensing officer under this Act;

(*c*) "local authority" includes a cantonment authority within the meaning of the Cantonments Act, 1924 (Central Act II of 1924);

(*d*) "notification" means a notification published in the Official Gazette;

---

[1] This Act has come into force on 1st January 1958.

(*e*) "prescribed" means prescribed by rules made under this Act;

(*f*) "registered owner" means the person in whose name a motor vehicle is registered under the Motor Vehicles Act, 1939 (Central Act IV of 1939);

(*g*) "Schedule" means a Schedule annexed to this Act;

(*h*) "tax license" means a license issued under section 5 and includes a fresh tax license issued in place of the original license under sub-section (2) of section 6;

(*i*) "year" means the financial year; "half-year" means the first six months or the second six months of such year; and "quarter" means the first three months or the second three months of the half-year.

(*j*) Words and expressions used but not defined in this Act, shall have the meaning assigned to them in the Motor Vehicles Act, 1939 (Central Act IV of 1939).

(2) The Mysore General Clauses Act, 1899, (Mysore Act III of 1899) shall apply for the interpretation of this Act, as it applies for the interpretation of a Mysore Act.

CHAPTER II.

TAXATION.

3. *Levy of tax.*—(1) A tax at the rates specified in Part A of the Schedule shall be levied on all motor vehicles suitable for use on roads, kept in the State of Mysore:

Provided that in the case of motor vehicles kept by a dealer in or manufacturer of, such vehicles for the purposes of trade, the tax shall only be levied and paid by such dealer or manufacturer on vehicles permitted to be used on roads in the manner prescribed by rules made under the Motor Vehicles Act, 1939.

Explanation.—A motor vehicle of which the certificate of registration is current shall, for the purposes of this Act, be deemed to be a vehicle suitable for use on roads.

(2) Notwithstanding anything contained in sub-section (1), taxes at the rates specified in Part B of the Schedule shall be levied on motor vehicles belonging to or in the possession or control of persons, not ordinarily residing in the State of Mysore and kept in

the State of Mysore by such persons for periods shorter than a quarter, but not exceeding thirty days.

(3) In the case of motor vehicles in respect of which any reciprocal arrangement relating to taxation has been entered into between the Government of Mysore and any other State Government, the levy of tax shall, notwithstanding anything contained in this Act, be in accordance with the terms and conditions of such reciprocal arrangement :

Provided that the tax leviable under any such arrangement shall not exceed the tax leviable under the Schedule :

Provided further that the terms and conditions of every such reciprocal arrangement shall be published in the Official Gazette, and a copy thereof shall be laid before the State Legislative Assembly.

4. *Payment of tax.*—(1) The tax levied under section 3 shall be paid in advance by the registered owner or person having possession or control of the motor vehicle, for a quarter, half-year or year, at his choice, and on such payment he shall be granted a quarterly, half-yearly or annual license, as the case may be.

Explanation.—The tax for a half-yearly license shall be double the tax for the quarterly license and the tax for the yearly license shall be four times the tax for a quarterly license.

(2) In case of half yearly and annual licenses, such rebate in respect of the tax as may be prescribed shall be granted.

5. *Issue of license.*—(1) Subject to the provisions of section 6, when any person pays the amount of tax in respect of a motor vehicle, the licensing officer shall—

(*i*) grant to such person a tax license in the prescribed form ; and

(*ii*) record that the tax has been paid for the specified period in the certificate of registration granted in respect of the vehicle under the Motor Vehicles Act, 1939, or, in the case of vehicles not registered under the said Act, in the tax license.

(2) No motor vehicle liable to tax under section 3, shall be kept in the State of Mysore, unless the registered owner or the person having possession or control of such vehicle has obtained a tax license under sub-section (1) in respect of that vehicle.

(3) No motor vehicle liable to tax under section 3 shall be used in a public place unless a valid tax license obtained under sub-section (1) is displayed on the vehicle in the prescribed manner.

6. *Declaration by owner or person having possession of a vehicle.*—(1) Every registered owner of, or person who has possession or control of, a motor vehicle liable to tax under this Act shall fill up and sign a declaration in the prescribed form, giving the prescribed particulars and shall deliver within the prescribed time the declaration to a licensing officer and shall pay to the said officer the tax which he is liable to pay in respect of such vehicle.

(2) When a motor vehicle liable to tax under this Act is altered so as to render the registered owner or person who is in possession or control of such vehicle liable to the payment of an additional tax under section 8, such registered owner or person, as the case may be, shall fill up and sign an additional declaration in the prescribed form showing the nature of the alteration made and containing the prescribed particulars, and shall deliver such additional declaration together with the tax license in respect of the motor vehicle to a licensing officer and shall pay to the licensing officer the additional tax payable under section 8. On receipt of such additional tax, the licensing officer shall issue to such owner or person a fresh tax license in place of the original license and shall cause an entry about such payment to be made in the tax license.

(3) Such owner or person shall, at the time of making payment of the tax under sub-section (1) or the additional tax under sub-section (2), produce before the licensing officer a valid certificate of insurance in respect of the vehicle complying with the requirements of Chapter VIII of the Motor Vehicles Act, 1939.

7. *Refund of tax.*—(1) Where a tax on any motor vehicle has been paid for any period and it is proved to the satisfaction of the prescribed authority taht the vehicle has not been used during the whole of that period, or a continuous part thereof, not being less than one calendar month, a refund shall be made of such portion of the tax and subject to such conditions as may be prescribed.

(2) When a motor vehicle in respect of which the tax has been paid is altered in such manner as to cause it to become a vehicle in respect of which the tax is leviable at a lower rate, the person who has paid such tax shall be entitled on the production of a certificate signed by a registering authority stating that the vehicle had been so altered to a refund of a sum equal to the difference between the amount which would be refundable to him in accordance with the provisions of sub-section (1), on the surrender of the tax license and the amount of the tax leviable on such vehicle at the lower rate.

8. *Payment of additional tax.*—When any motor vehicle in respect of which a tax has been paid is altered or proposed to be used in such a manner as to cause the vehicle to become a vehicle in respect of which a higher rate of tax is payable, the registered owner or person who is in possession or control of such vehicle shall pay an additional tax of a sum which is equal to the difference between the tax already paid and the tax which is payable in respect of such vehicle for the period for which the higher rate of tax is payable in consequence of its being altered or so proposed to be used and the licensing officer shall not grant a fresh tax license in respect of such vehicle so altered or proposed to be so used until such amount of tax has been paid.

9. *Liability to pay arrears of tax.*—(1) If the tax leviable in respect of any motor vehicle remains unpaid by any person liable for the payment thereof and such person before having paid the tax has transferred the ownership of such vehicle or has ceased to be in possession or control of such vehicle, the person to whom the ownership of the vehicle has been transferred or the person who has possession or control of such vehicle shall be liable to pay the said tax to the licensing officer.

(2) Nothing contained in this section shall be deemed to affect the liability of the person, who has transferred the ownership or has ceased to be in possession or control of the vehicle, to pay the said tax.

10. *Levy of tax, etc., in the case of fleet owner.*—In the case of a fleet owner, the provisions of sections 3, 6 and 7 shall, so far as may be, apply subject to the following modifications, namely—

(*a*) In order to determine the amount of tax payable by a fleet owner in any year, before the commencement of such year, the fleet owner shall first make and deliver to the Commissioner for Transport a preliminary declaration in the prescribed form stating the prescribed particulars in respect of the transport vehicles liable to tax under this Act kept by him on the last day of February of the year immediately preceding the year for which such declaration is made. Such declaration shall be accompanied by a certificate of final assessment of tax, if any, issued by the Commissioner for Transport for such previous year and such other documents as may be prescribed.

(*b*) On receipt of such preliminary declaration and as soon as may be after the commencement of the year, the Commissioner for Transport shall, on the basis of such declaration, determine the amount of tax to be paid by such fleet owner provisionally and

communicate the same to the fleet owner by issuing a certificate of provisional assessment of tax for the year in such form as may be prescribed.

(*c*) The amount of tax provisionally determined under clause (b) shall be paid by the fleet owner to the Commissioner for Transport within fifteen days from the date of receipt of the certificate of the provisional assessment by him.

(*d*) The fleet owner shall then fill up and sign a final declaration in the prescribed form stating the prescribed particulars in respect of the transport vehicles liable to tax under this Act kept by him in the current year and shall deliver within the prescribed time the final declaration so filled in and signed to the Commissioner for Transport. Such declaration shall be accompanied by the certificate of provisional assessment of tax issued by the Commissioner for Transport for the year and such other document as may be prescribed.

(*e*) On receipt of such final declaration, the Commissioner, for Transport shall verify the number transport vehicles kept by the fleet owner during the current year, the seating capacity in the case of stage carriages and contract carriages, the registered laden weight in the case of goods vehicles, the unladen weight in the case of other transport vehicles and such other particulars as may be deemed necessary and shall finally determine the amount of tax leviable at the rate fixed under section 3 on the transport vehicles of such fleet owner and communicate the same to the fleet owner by issuing a certificate of final assessment of tax for the year in such form as may be prescribed.

(*f*) When the amount of tax is finally determined under clause (*e*) taking into consideration the amount paid by the fleet owner under clause (*c*), the difference that may be due shall be paid by, or refunded to, the fleet owner in such manner and within such time as may be prescribed :

Provided that the fleet owner shall be entitled to a proportionate reduction in the amount of tax finally leviable in respect of vehicles which are certified by the Commissioner for Transport as not used for a period of one calendar month or more.

(*g*) Within thirty days of the transfer of ownership of any of his transport vehicles, the fleet owner shall report the transfer to the Commissioner for Transport.

(*h*) The Commissioner for Transport may , for the purposes of this section require the fleet owner to produce before him any transport vehicle or any accounts, registers, records, or other documents or to furnish any information or may examine the vehicles

or the accounts, registers, records or other documents and the fleet owner shall comply with any such requirement made of him.

11. *Power of an officer of Police or the Motor Vehicles Department to stop a motor vehicle.*—Any Police Officer or officer of the Motor Vehicles Department, in uniform, not below such rank as may be prescribed by the State Government in this behalf, may require the driver of any motor vehicle in any public place to stop such vehicle and cause it to remain stationary so long as may reasonably be necessary for the purpose of satisfying himself that the amount of the tax due in accordance with the provisions of this Act in respect of such vehicle has been paid.

12. *Penalities.*—(1) Whoever—

(*a*) as a registered owner or otherwise has possession or control of any motor vehicle liable to tax under this Act without having paid the amount of the tax or additional tax due in accordance with the provisions of this Act in respect of such vehicle, or

(*b*) delivers a declaration or additional declaration wherein the particulars required by or under this Act to be therein set forth are not fully and truly stated,

shall, on conviction, be punishable with fine which shall not be less than a sum equal to the quarterly tax payable in respect of such vehicle and which may extend to a sum equal to the annual tax payable in respect of such vehicle ; and in the event of such person having been previously convicted of an offence under this section with fine which shall not be less than a sum equal to the tax payable in respect of such vehicle for two quarters and which may extend to a sum equal to twice the annual tax payable in respect of such vehicle ; and the amount of any tax due shall be recoverable as if it were a fine.

(2) It shall be lawful for any person who is accused of an offence under sub-section (1) to pay as penalty in the prescribed manner and in the prescribed time and to the prescribed officer by way of composition for the offence with which he is accused such sum as may be prescribed. On payment by such person of such sum together with the amount of tax due, if any, such person, if in custody, shall be set at liberty and if any proceedings in any criminal court have been instituted against such person in respect of such offence the composition shall be deemed to amount to an acquittal and no further criminal proceedings shall be taken against such person in respect of such offence.

(3) Whoever—

(*a*) contravenes the provisions of sub-section (3) of section 5 ; or

(*b*) fails to stop a motor vehicle when required to do so by any officer under section 11,

shall on conviction be punishable with fine which may extend to fifty rupees.

(4) Whoever contravenes any of the provisions of this Act other than those punishable under sub-sections (1) and (3) shall, on conviction, be punishable with fine which may extend to one hundred rupees.

13. *Tax leviable as arrear of land revenue.*—Any tax due under this Act shall be leviable as an arrear of land revenue. The motor vehicle in respect of which the tax is due or its accessories may be distrained or sold, whether or not such vehicle or accessories are in the possession or control of the person liable to pay the tax.

14. *Transport vehicle permit to be ineffective if tax not paid.*—Notwithstanding the provisions of the Motor Vehicles Act, 1939 (Central Act IV of 1939), if the tax or the instalment due in respect of a transport vehicle is not paid within the prescribed period the validity of the permit for the vehicle shall become ineffective from the date of expiry of the said period until such time as the tax is actually paid.

15. *Appeals.*—Any person, who is aggrieved by any order of a licensing officer made under this Act, may within the prescribed time and in the prescribed manner, appeal to the prescribed authority.

16. *Exemption from or reduction of tax.*—(1) The State Government, if in its opinion it is necessary in public interest so to do, may by notification [1][and subject to such restrictions and conditions as may be specified in the notification].

[2][(*a*) exempt or reduce whether prospectively or retrospectively the tax payable in respect of—

(i) any class of motor vehicles, or

(ii) motor vehicles not used on roads.]

---

1. Inserted by Mysore Act 29 of 1958.

1. Substituted by Act 29 of 1958.

(*b*) reduce the rate of tax payable in respect of any class of motor vehicles plying on any route or routes specified in the notifications.

(2) Every notification under sub-section (1) shall be laid as soon as may be after it is issued, before the State Legislative Assembly while it is in session, for a total period of thirty days which may be comprised in one session or in two or more sessions and if before the expiry of that period, the State Legislative Assembly makes any modification in the notification or directs that the notification shall not have effect, the notification shall thereafter have effect only in such modified form or be of no effect as the case may be.

(3) All motor vehicles designed and used solely for carrying out such agricultural operations as may be perscribed shall be exempt from the payment of tax.

CHAPTER III.

MISCELLANEOUS.

17. *Crediting of the proceeds of taxes.*—All taxes collected under this Act shall be credited to such Head in the State Accounts as the State Government may by order specify.

18. *Utilisation of the proceeds of taxes.*—The Head of State Accounts specified under section 17, shall be debited under the order of the State Government, with the following charges, that is to say :

(i) such amount as the Government may, by order determine on account of the expenses incurred in giving effect to the provisions of this Act ;

(ii) payments made to local authorities under section 20 ; and

(iii) allotments made by the Government for such other purposes as may be consistent with, or necessary for, the more efficient administration of this Act.

19. *Local authorities not to levy tax or tolls.*—Notwithstanding anything contained in any other law for the time being in force, no local authority shall levy a tax or toll on any motor vehicle registered in the State of Mysore or in any other State in India or in any Union Territory in India [1][and any law authorising any such levy shall cease to be in force,]

1. Added by Act 29 of 1958.

[1][*Explanation.*—For the purposes of this section 'tax' means the tax referred to in Entries 52 and 57 of List II of the Seventh Schedule to the Constitution of India.]

20. *Assignment of proceeds of the tax.*—(1) From the proceeds of the tax collected under this Act every year and subject to such conditions as the State Government may specify,

(i) there shall be paid to each local authority, which prior to the commencement of this Act was being paid any amount under section 22 of the Mysore Motor Vehicles Txation and Tolls Act, 1951, or section 9 of the Bombay Motor Vehicles Tax Act, 1935, or section 10 of the Madras Motor Vehicles Taxation Act, 1931, or section 10 of the Coorg Motor Vehicles Taxation Act, 1932, a sum equivalent to the said amount, every year;

(ii) there shall be paid annually to each local authority which at the commencement of this Act was levying tax or toll or both under any law on motor vehicles, a sum equivalent to the average annual income derived by such local authority during the three years ending on the 31st day of March 1957, from such tax or toll or both, as the case may be.

(2) All sums payable to local authorities under this section shall be expenditure charged on the Consolidated Fund of the State.

21. *Protection for bona fide acts.*—No suit, prosecution, or other legal proceeding shall lie against any person for anything in good faith done or intended to be done under this Act.

22. *Power to make rules.*—(1) The State Government may, subject to the condition of previous publication, by notification, make rules for carrying out the purposes of this Act.

(2) In particular and without prejudice to the generality of the foreging power, the State Government may make rules for all or any of the following purposes, *viz.*,

(*a*) to prescribe the manner in which the tax shall be paid;

(*b*) to prescribe the form of any tax license;

(*c*) to prescribe the authority to which, the time within which and the manner in which an appeal may be made under section 15, the fees to be paid in respect of such appeal and the conduct and hearing of such appeal;

(*d*) to prescribe the conditions in which duplicate tax licenses may be granted and the fee payable for such grant.

---

1. Added by Mysore Act 29 of 1958.

(3) Any rule made under this section may provide that a breach thereof shall, on conviction, be punishable with fine which may extend to fifty rupees.

(4) All rules made under this Act shall be laid, as soon as may be, after they are made, before the State Legislative Assembly while it is in Session for a total period of thirty days which may be comprised in one Session or in two or more Sessions and if, before the expiry of the said period, the State Legislative Assembly makes any modification in the rules or directs that any rule shall not have effect, the rules shall thereafter have effect, only in such modified form or be of no effect, as the case may be.

23. *Repeal and saving.*—The Mysore Motor Vehicles Taxation and Tolls Act, 1951 (Mysore Act XII of 1951), as in force in the Mysore Area, the Madras Motor Vehicles Taxation Act, 1931 (Madras Act III of 1931), as in force in the Madras Area, the Bombay Motor Vehicles Tax Act, 1935 (Bombay Act XXXIV of 1935), as in force in the Bombay Area, the Hyderabad Motor Vehicles Taxation Act, 1955 (Hyderabad Act VI of 1955), as in force in the Hyderabad Area, the Coorg Motor Vehicles Taxation Act, 1932 (Coorg Act I of 1932), as in force in the Coorg District, the Madras Motor Vehicles Taxation of Passengers and Goods Act, 1952 (Madras Act XVI of 1952), as in force in the Madras Area and the Madras Motor Vehicles Taxation of Passengers and Goods Act, 1952 (Madras Act XVI of 1952 as in force in the Bellary District are hereby repealed :

Provided that such repeal shall not affect—

(*a*) the previous operation of the said enactments or anything duly done or suffered thereunder ; or

(*b*) any right, privilege, obligation or liability acquired, accrued or incurred under the said enactments ; or

(*c*) any penalty, forfeiture or punishment incurred in respect of any offence committed against the said enactments ; or

(*d*) any investigation, legal proceeding or remedy in respect of any such right, privilege, obligation, liability, forfeiture or punishment as aforesaid ;

and any such investigation, legal proceeding or remedy may be instituted, continued or enforced, and any such penalty, forfeiture or punishment may be imposed as if this Act had not been passed :

Provided further that any tax token or tax license issued under any of the repealed enactments shall continue to be valid for the period for which such token or license has been issued as if it were a tax license issued under this Act.

1[SCHEDULE

PART 'A'

Motor Vehicles Tax

Classes of Vehicles	Quatrerly	
	Vehicles fitted with pneumatic Tyres	Other Vehicles
1	2	3
	Rs. nP.	Rs. np.
1. Motor Cycles (including motor scooters and cycles) with attachment for propelling the same by mechanical power, not exceeding 400 kgs. in weight, unladen :—		
(a) Bicycles below 31/2 horse-power if not used for drawing a trailer of side-car.	9 0	12 00
(b) Bicycles below 3½ horse-power if used for drawing a trailer or side-car and bicycles of and above 3½ horse-power whether used for drawing a trailer or side-car or not.	12 00	15 00
(c) Tricycles	12 00	15 00
2. Invalid carriages	5 00	7 50
2[3. Goods Vehicles.—		
(i) (a) Dot Motor Cycle trucks t exceeding 300 kgs. in weight laden.	45 00	55 00
(b) Vehicles not exceeding 1,000 kgs. in weight laden ..	79 00	112 00
(c) Vehicles exceeding 1,000 kgs. but not exceeding 1,500 kgs. in weight laden.	145 00	212 00
(d) Vehicles exceeding 1,500 kgs. butnot exceeding 2,000 kgs. in weight laden.	172 00	252 00
(e) Vehicles exceeding 2,000 kgs. butnot exceeding 3,000 kgs. in weight laden.	212 00	312 00
(f) Vehicles exceeding 3,000 kgs. but not exceeding 4,000 kgs. in weight laden.	270 00	405 00
(g) Vehicles exceeding 4,000 kgs. but not exceeding 5,500 kgs. in weight laden.	400 00	600 00
(h) Vehicles exceeding 5,500 kgs. but not exceeding 7,000 kgs. in weight laden.	500 00	750 00
(i) Vehicles exceeding 7,000 kgs. but not exceeding 8,500 kgs. in weight laden.	600 00	900 00
(j) Vehicles exceeding 8,5000 kgs. but not exceeding 9,500 kgs. in weight laden.	650 00	975 00

1. Sub. by Act 34 of 1962
2. Sub. by Act 23 of 1965

1		2	3
(*k*) Vehicles exceeding 9,500 kgs. but not exceeding 10,500 kgs. in weight laden.		700 00	1,050 00
[1][(*l*) Vehicles exceeding 10,500 kgs. but not exceeding 12,000 kgs. in weight laden.		800 00	1,200 00
[1][(*m*) Vehicles exceeding 12,000 kgs. in weight laden.	The rate specified in item (1) *plus* Rs. 25 for every 250 kgs. or part thereof in excess of 12,000 kgs.	The rate specified in item (1) *plus* Rs. 37—50 for every 250 kgs. or part thereof in excess of 12,000 kgs.	
(ii) Additional Tax payable in respect of goods vehicles specified in paragraph (i) used for drawing trailers :			
(*a*) For each trailer, not exceeding 1,000 kgs. in weight laden.		50—00	75 00
(*b*) For each trailer, exceeding 1,000 kgs. but not exceeding 1,500 kgs. in weight laden.		99 00	150 00
(*c*) For each trailer, exceeding 1,500 kgs. but not exceeding 2,000 kgs. in weight laden.		113 00	169 00
(*d*) For each trailer, exceeding 2,000 kgs. but not exceeding 3,000 kgs. in weight laden.		158 00	236 00
(*e*) For each trailer, exceeding 3,000 kgs. but not exceeding 4,000 kgs. in weight laden.		203 00	304 00
(*f*) For each trailer, exceding 4,000 kgs. but not exceeding 5,500 kgas. in weight laden.		300	450 00
(*g*) For each trailer, exceeding 5,500 kgs. but not exceeding 7,000 kgs. in weight laden.		375 00	563 00
(*h*) For each trailer, exceeding 7,000 kgs. but not exceeding 9,000 kgs. in weight laden.		450 00	675 00
(*i*) For each trailer, exceeding 9,000 kgs. but not exceeding 9,500 kgs. in weight laden.		487 50	731 25
(*j*) For each trailer, exceeding 9,500 kgs. but not exceeding 10,500 kgs. in weight laden.		525 00	787 00
(*k*) For each trailer, exceeding 10,500 kgs. in weight laden Provided that two or more goods vehicles shall not be chargeable under this clause in respect of the same trailer.]		600 00	900 00
4. Motor vehicles plying for hire and used for the transport of passengers and in respect of which permits have been issued under the Motor Vehicles Act, 1939.—			
(i) Vehicles permitted to carry in all :			
(*a*) not more than three persons (other than the driver)		30 00	45 00
(*b*) four persons (other than the driver)		60 00	90 00
(*c*) five persons (other than the driver)		75 00	113 00

1. Clauses (*l*) and (*m*) sub. by Act 33 of 1966

1	2	3
(ii) (1) Vehicles permitted to carry more than five persons and plying exclusively on routes, within the limits of cities and towns notified by Government :—		
(*a*) For every seated passenger (other than driver and conductor) which the vehicle is permitted to carry.	30 00	45 00
(*b*) For every passenger (other than seated passenger, the driver and the conductor) which the vehicle is permitted to carry.	5 75	8 50
(2) Vehicles permitted to carry more than five persons and the total mileage of which does not exceed 97 kilometers per day :—		
(*a*) For every seated passenger (other than the driver and conductor) which the vehicle is permitted to carry.	30 00	45 00
(*b*) For every passenger (other than a seated passenger, the driver and the conductor) which the vehicle is permitted to carry.	5 75	8 50
(3)Vehicles plying on routes other than those mentioned at (1) and (2) above :—		
(*a*) For every seated passenger (other than the driver and the conductor) which the vehicle is permitted to carry	35 00	52 50
(*b*) For every passenger (other than a seated passenger, the driver and the conductor) which the vehicle is permitted to carry.	10 00	15 00
5. Motor Vehicles not themselves constructed to carry any load (other than water, fuel, accumulators and other equipment used for the purpose of propulsion, loose tools and loose equipment), used for haulage solely and weighting together with the largest number of trailers proposed to be drawn.		
(*a*) Not more than 3,000 kgs. laden	75 00	112 50
(*b*) More than 3,000 kgs. but not more than 5,000 kgs. laden.	150 00	225 00
(*c*) More than 5,000 kgs. but not more than 7,000 kgs. laden.	300 00	450 00
(*d*) More than 7,000 kgs. but not more than 9,000 kgs. laden.	400 00	600 00
(*e*) More than 9,000 kgs. laden	The rates specified in item (d) *plus* Rs. 10 for every 250 kgs. or part thereof in excess	The rates specified in item (d) *plus* Rs. 15 for every 250 kgs. or part thereof in excess

1	2		3	
	Rs.	P.	Rs.	P.
6 Fire Engines, fire tenders and road water sprinklers.				
(*a*) Not exceeding 1,000 kgs. in weight laden ..	20	00	30	00
(*b*) Exceeding 1,000 kgs. but not exceeding 1,500 kgs. in weight laden.	30	00	45	00
(*c*) Exceeding 1,500 kgs. but not exceeding 2,250 kgs. in weight laden.	40	00	60	00
(*d*) Exceeding 2,250 kgs. but not exceeding 3,000 kgs. in weight laden.	50	00	75	00
(*e*) Exceeding 3,000 kgs. but not exceeding 4,250 kgs. in weight laden.	60	00	90	00
(*f*) Exceeding 4,250 kgs. but not exceeding 5,500 kgs. in weight laden.	75	00	112	00
(*g*) Exceeding 5,500 kgs. but not exceeding 7,000 kgs. in weight laden.	90		135	00
(*h*) Exceeding 7,000 kgs. but not exceeding 9,000 kgs. in weight laden.	110	00	165	00
(*i*) Exceeding 9,000 kgs. in weight laden	120	00	180	00
(*j*) Additional tax payable in respect of such vehicles used for drawing trailers including fire engine trailer pumps.				
(i) for each trailer not exceeding 1,000 kgs. in weight laden.	15	00	22	50
(ii) for each trailer exceeding 1,000 kgs. but not exceeding 1,500 kgs. in weight laden.	20	00	30	00
(iii) for each trailer exceeding 1,500 kgs. but not exceeding 2,250 kgs. in weight laden.	25	00	37	00
(iv) for each trailer exceeding 2,250 kgs. in weight, laden	40	00	60	00
Provided that two or more vehicles shall not be chargeable under this clause in respect of the same trailer.				
7. Omnibus (other than those liable to tax under the foregoing provisions of this Schedule) for every person (other than the driver) which the vehicle is constructed or adopted to carry.	10	00	15	00
1[8. Motor Vehicles other than those liable to tax under the foregoing provisions of this schedule—				
(*a*) Weighing not more than 750 kgs. in weight unladen	30	00	39	00
(*b*) Weighing more ntha 750 kgs. but not more than 1,500 kgs. in weight unladen.	40	00	55	00
(*c*) Weighing more than 1,500 kgs. but not more than 2,275 kgs. in weight unladen.	50	00	71	00

1. Subs. by Act 33 of 1966.

(*d*) Weighing more than 2,275 kgs. but not more than 3,050 kgs. in weight unladen.	60	00	84	00
(*e*) Weighing more than 3,050 kgs. in weight unladen ..	75	00	105	00
(*f*) Additional tax payable in respect of such vehicles used for drawing trailers—				
(i) For each trailer not exceeding 1,000 kgs. in weight unladen.	12	00	18	00
(ii) For each trailer exceeding 1,000 kgs. in weight unladen.	24	00	36	00

Provided that two or more vehicles shall not be chargeable under this clause in respect of the same trailer.

Explanation 1. The expression 'Goods' in item 3 above, does not include light personal effects of passengers.

Explanation 2.—The expression "weight, laden" means :—(*a*) in the case of a goods vehicles or a trailer in respect of which a permit has been issued under the Motor Vehicles Act, 1939, the maximum weight, laden specified in such permit ;

(b) in the case of goods vehicle or a trailer in respect of which no permit has been issued under the Motor Vehicles Act, 1939, the registered laden weight of such vehicle.

PART B

Taxes or motor vehicles belonging to, or in the possession and control of persons, not ordinarliy residing in Mysore State and used or kept for use in Mysore State by such persons for periods shorte than half-year or the quarter, as the case may be, but nor exceeding thirty days at a time.

Classes of vehicles	For periods not exceeding seven days at a time.	For periods exceeding seven days but not exceeding thirty days at a time.
1	2	3
	Rs. P.	Rs. P.
1. Motor Cycles (including motor scooters and cycles with attachment for propelling the same by mechanical power) whether used for drawing a trailer or side-car or not.	2 00	6 00
2. Invalid carriages	1 25	3 75
1[3. Motor Cars—		
(*a*) Weighing not more than 750 Kgs. in weight unladen	3 00	12 75
(*b*) Weighing more than 750 Kgs. but not more than 1,500 Kgs. in weight unladen.	5 65	16 65
(*c*) Weighing more than 1,500 Kgs. but not more than 2,275 Kgs. in weight unladen.	7 30	21 65
(*d*) Weighing more than 2,275 Kgs. but not more than 3,050 Kgs. in weight unladen.	8 45	25 00
(*e*) Weighing more than 3,050 Kgs. in weight unladen ..	10 60	31 25
(*f*) Additional tax payable respect of such vehicles used for drawing trailers—		
(i) For each trailer not exceeding 1,000 Kgs. weight unladen.	1 75	5 00
(ii) For each trailer exceeding 1,000 Kgs. in weight unladen.	3 50	10 00
Provided that two or more vehicles shall not be chargeable under this clause in respect of the same trailer--		
4. Omnibuses (other than those liable to tax under the foregoing provisions of this schedule)-- for every person (other than the dirver) which the vehicle is constructed or adapted to carry.	2 00	5 00
5. Goods Vehicles—		
(i) (*a*) Goods Vehicles not exceeding 1,000 kgs. in weight laden.	9 50	29 00
(*b*) Goods vehicles exceeding 1,000 kgs. but not exceeding 1,500 Kgs. in weight laden.	17 75	54 00

1. Sub by Act 33 of 1966
2. Ins. by Act 28 of 1958

1	2	3
	Rs. P.	Rs. P.
(c) Goods vehicles exceeding 1,500 kgs. but not exceeding 2,000 kgs. in weight, laden.	21 00	64 00
(d) Goods vehicles exceeding 2,000 kgs. but not exceeding 3,000 kgs. in weight laden.	26 00	79 00
1 (e) Goods vehicles exceeding 3,000 kgs. but not exceeding 4,000 lkgs. in weight laden.	34 00	101 00
(f) Goods vehicles exceeding 4,000 kgs. but not exceeding 5,500 kgs. in weight laden.	45 00	135 00
(g) Goods vehicles exceeding 5,500 kgs. but not exceeding 7,000 kgs. in weight laden.	58 00	174 00
(h) Goods vehicles exeeeding 7,000 kgs. but not exceeding 8,500 kgs. in weight laden.	78 00	231 00
(i) Goods vehicles exceeding 8,500 kgs. but not exceeding 9,500 kgs. in weight laden.	83 00	247 00
(j) Goods vehicles exceeding 9,500 kgs. but not exceeding 10,500 kgs. in weight laden.	100 00	300 00
2 (k) Goods vehicles exceeding 10,500 kgs. but not exceeding 12,000 kgs. in weight laden.	120 00	360 00
(l) Goods vehicles exceding 12,000 kgs. in weight laden	The rate specified in clause (k) *plus* Rs. 3-25 for every 250 kgs. or part thereof in excess of 12,000 kgs.	The rate specified in clause (k) *plus* Rs. 10 for every 250 kgs. or part thereof in excess of 12'000 kgs.
3[(ii) Additional tax payable in respect of goods vehicles used for drawing trailers :—		
(a) For each trailer not exceeding 1,000 kgs. in weight laden.	6 50	19 00
(b) For each trailer exceeding 1,000 kgs. but not exceed- 1,500 kgs. in weight laden.	12 50	37 50
(c) For each trailer exceeding 1,500 kgs. but not exceeding 2,000 kgs. in weight laden.	14 00	43 00
(d) For each trailer exceeding 2,000 kgs. but not exceeding 3,000 kgs. nnight laden.	20 00	59 00

1 Paras (e) to (l) sub by Act 23 of 1965

2. Paras (k) and (l) sub by Act 33 of 1966

3. Sub-item (ii) sub by Act 23 of 1965

1	2		3	
	Rs.	P.	Rs.	P.
(*e*) For each trailer exceeding 3,000 kgs. but not exceeding 4,000 kgs. in weight laden.	26	00	76	00
(*f*) For each trailer exceeding 4,000 kgs. but not exceeding 5,500 kgs. in weight laden.	34	00	101	00
(*g*) For each trailer exceeding 5,500 kgs. but not exceeding 7,000 kgs. weight laden.	44	00	161	00
(*h*) For each trailer exceeding 7,000 kgs. but not exceeding 9,000 kgs. in weight laden.	59	00	173	00
(*i*) For each trailer exceeding 9,000 kgs. but not exceedin 9,500 lkgs. in weight laden.	62	00	185	00
(*j*) For each trailer exceeding 9,500 kgs. but not exceeding 10,500 kgs. in weight laden.	75	00	225	00
(*k*) For each trailer exceeding 10,500 kgs. in weight laden	90	00	270	00
6. Motor vehicles plying for hire and used for the transport of passengers—				
(*a*) Vehicles in respect of which permits have been issued under the Motor Vehicles Act, 1939, to carry in all not morethan four persons.	13	50	40	00
(*b*) Vehicles in respect of which permits have been issued under the Motor Vehicles Act, 1939, to carry more than four persons—for every person which the vehicle is so permitted to carry.	4	00	12	00

THE APPROPRIATION ACT, 1958

Arrangement of Sections

Section:

1. Short title.

2. Issue of Rs. 4,91,09,700 out of the Consolidated Fund of the State for the year 1957-58.

3. Appropriation.

MYSORE ACT No. 6 OF 1958.

(*First published in the* Mysore Gazette *on the Twenty-ninth Day of March* 1958.)

THE MYSORE APPROPRIATION ACT, 1958.

(Received assent of the Governor on the Twenty-ninth Day of March 1958.)

An Act to authorise payment and appropriation of certain further sums from and out of the Consolidated Fund of the State for the services of the year ending on the thirty-first day of March one thousand nine hundred and fifty-eight.

Whereas it is expedient to authorise payment and appropriation of certain further sums from and out of the Consolidated Fund of the State for the services of the year ending on the thirty-first day of March, one thousand nine hundred and fifty-eight;

Be it enacted by the Mysore State Legislature in the Ninth Year of the Republic of India as follows:—

1. *Short title.*—This Act may be called the Mysore Appropriation Act, 1958.

2. *Issue of Rs.* 4,91,09,700 *out of the Consolidated Fund of the State for the year* 1957-58.—From and out of the Consolidated Fund of the State there may be paid and applied further sums not exceeding those specified in column 3 of the Schedule amounting in the aggregate to the sum of four crores ninety-one lakhs nine thousand and seven hundred rupees towards defraying the several charges which will come in course of payment during the year ending on the thirty-first day of March, one thousand nine hundred and fifty-eight in respect of the services specified in column 2 of the Schedule.

3. *Appropriation.*—The sums authorised to be paid and applied from and out of the Consolidated Fund of the State by this Act shall be appropriated for the services and purposes expressed in the Schedule in relation to the year ending on the thirty-first day of March, one thousand nine hundred and fifty-eight.

THE SCHEDULE

(*See sections 2 and 3*)

1	2	3		
		Sums not exceeding		
No. of Demand	*Services and Purposes*	*Voted by the Legislative Assembly*	*Charged on the Consolidated Fund*	*Total*
	A. EXPENDITURE MET FROM REVENUE	Rs.	Rs.	Rs.
1	4—Taxes on Income other than Corporation Tax and Estate Duty	17,300	..	17,300
2	7—Land Revenue	3,34,000	..	3,34,000
5	10—Forest	18,57,500	..	18,57,500
7	12—Taxes on vehicles	100	..	100
8	13—Other Taxes and Duties	2,68,000	..	2,68,000
10	18—Irrigation Works—Other Revenue Expenditure Financed from Ordinary Revenue.	20,00,000	..	20,00,000
	22—Interest on Debt and Other Obligations ..	..	22,15,400	22,15,400
13	25—General Administration (Except B & C) ..	100	..	100
14	25—General Administration (B & C) ..	1,32,600	..	1,32,600
18	30—Ports and Pilotage	68,000	..	68,000
19	36—Scientific Departments	1,000	..	1,000
20	37—Education	100	..	100
21	38—Medical	19,000	..	19,000
24	40—Rural Development	12,00,000	..	12,00,000
25	41—Veterinary	2,70,000	..	2,70,000
27	43—Industries and Supplies	4,53,300	..	4,53,300
28	47—Miscellaneous Departments	1,06,000	..	1,06,000
29	50—Civil Works	24,33,600	..	24,33,600
32	54—Famine	15,52,000	..	15,52,000
38	57—Miscelaneous	5,000	..	5,000
	Total A	1,07,17,600	22,15,400	1,29,33,000
	B. WORKING EXPENSES			
41	X—Forest—Working Expenses	2,00,000	..	2,00,000
42	XVII—I.N.E. & D. Works—Working Expenses	8,76,300	..	8,76,300
	Total B	10,76,000	..	10,76,300
	C. CAPITAL OUTLAY NOT MET FROM REVENUE			
47	68—A. Construction of I. N. E. & D. Works (Non-Commercial) ..	200	..	200
51	81—Capital Outlay on Civil Works Outside the Revenue Account	100	..	100
57	85—A Capital Outlay on State Schemes of Government Trading	2,01,00,000	..	2,01,00,000
57A	85—B Appropriation to the Contingency Fund	1,00,00,000	..	1,00,00,000
	Total C	3,01,00,300	..	3,01,00,300
	D DISBURSEMENT OF ADVANCES AND LOANS.			
56	P. Loans and Advances by the State Government	50,00,100	..	50,00,100
	Grand Total ..	4,68,94,300	22,15,400	4,91,09,700

THE MYSORE APPROPRIATION (VOTE ON ACCOUNT) ACT, 1958.

Arrangement of Sections.

Sections:

1. Short title.

2. Withdrawal of Rs. 37,70,47,900 from and out of the Consolidated Fund of the State for the Financial year 1958-59.

3. Appropriation.

MYSORE ACT, No. 7 OF 1958.

(*First published in the* Mysore Gazette *on the Twenty-ninth Day of March* 1958).

THE MYSORE APPROPRIATION (VOTE ON ACCOUNT) ACT, 1958.

An Act to provide for the withdrawal of certain sums from and out of the Consolidated Fund of the State for the service of a part of the financial year 1958-59.

Whereas it is expedient to provide for the withdrawal of certain sums from and out of the Consolidated Fund of the State for the service of a part of the financial year 1958-59;

Be it enacted by the Mysore State Legislature in the Ninth year of the Republic of India as follows:—

1. *Short title.*—This Act may be called the Mysore Appropriation (Vote on Account) Act, 1958.

2. *Withdrawal of rupees* 37,70,47,900 *from and out of the Consolidated Fund of the State for the financial year* 1958-59.—From and out of the Consolidated Fund of the State, there may be withdrawn sums not exceeding those specified in column 3 of the Schedule amounting in the aggregate to the sum of thirty-seven crores seventy lakhs forty-seven thousand and nine hundred rupees towards defraying the several charges which will come in course of payment during the financial year 1958-59.

3. *Appropriation.*—The sums authorised to be withdrawn from and out of the Consolidated Fund by this Act shall be appropriated for the services and purposes expressed in the Schedule in relation to the said year.

1	2	3	4	5
	A. EXPENDITURE MET FROM REVENUE			
		Rs.	Rs.	Rs.
1	4—Taxe on Income other than Corporation Tax and Estate Duty	522,000	..	22,000
2	7—Land Revenue	50,79,000	1,300	50,80,3000
3	8—State Excise Duties	9,54,000	..	9,54,000
4	9—Stamp	83,000	..	83,000
5	10—Forest	61,32,000	..	61,32,000
6	11—Registration	4,48,000	..	4,48,000
7	12—Taxes on Vehicle	2,20,000	8,67,000	5,87,000
7A	12A—Sales Tax	9,78,000	300	9,78,300
8	13—Other Taxe and Dusies	15,74,000	..	15,74,000
10	18—Irrigation—Other Revenue Expenditure Financed from Ordinary Revenue ..	30,57,000	..	30,57,000
	22—Interest on debt and other obligation —..	..	1,70,11,000	1,70 11,000
	23—Appropriation for Reduction or avoid—ance of Debt. —			
13	25—General Administration (Except B and C)	72,34,000	2,49,700	74,83,700
14	25—General Administration (B. Parliament and State Legi lature and C. Election) ..	9,67,900	22,000	9,89,900
15	27—Administration of Juttice	23,18,000	3,13,000	26,31,000
16	28—Jails and Convict Settlement	11,54,000	..	11,54,000
17	29—Police	1,03,38,000	300	1,03,38,300
18	30—Ports and Pilotage	2,64,000	..	2,64,000
19	86—Scientific Department	3,54,000	..	3,54,000
20	37—Education	3,59,49,000	..	8,59,49,000
21	38—Medical	90,20,500	..	90,20,500
22	39—Public Health	57,42,000	..	57,42,000
23	40—Agriculture	71,42,000	29,600	71,71,600
24	40A—Rural Development	48,97,000	..	48,97,000
25	41—Veteriary	31,52,700	..	31,52,700
26	42—Co-operation	22,88,000	1,000	22,89,000
27	43—I .dustries and Supplies	5,62,3 3,000	..	5,62,33,000
28	47—Miscellaneous Departments	19,60,000	..	19,60,000
29	50—Civil Works	3,00,64,000	..	3,00,64,000
32	54—Famine	17,53,000	..	17,53,000
33	54A—Territorial and Political Pensions ..	87,700	..	87,700
34	54B—Privy Purses and Allowances of Indian Rulers	24,000	..	24,000
35	55—Superannuation Allowances and Pensions	56,66,000	61,600	57,27,600
36	55A—Commutation of Pensions financed from Ordinary Revenues	1,02,000	..	1,02,000
37	56—Stationery and Printing	19,99,000	..	19,99,000
38	57—Miscelnlaeous	60,85,600	..	60,85,600
40	63B—Community Development Projects, National Extension Service and Local Development Works	69,66,000	..	69,66,000
	Total A	22,03,08,400	1,80,56,800	23,83,65,200
	B. WORKING EXPENSES.			
41	X—Forest—c (i) Wood Preservation Plant—Working Exponses and Seigniorage ..	2,00,000	..	2,00,000
42	XVII—I.N.E. and D. Works (Commercial) . Working expenses	28,56,000	..	26,56,000
44	XLVI-A. Receipts from Road and Water Transport Schemes—Working Exponses.	1,36,57,000	..	1,36,57,000
	Total B	1,67,13,000	..	1,67,13,000

1	2	3		
	C. CAPITAL OUTLAY NOT MET FROM REVENUE.	Rs.	Rs.	Rs.
45	65—Payment of Compensation to Land Holders, etc., on the abolition of Zamandari system	11,32,000	..	11,82,000
46	66—Construction of I.N.E. and D. works—(Commercial)	2,10,63,000	..	2,10,63,000
47	68A—Construction of I.N.E. and D. Works—Non-Commercial	40,17,000	..	40,17,000
48	70—Capital outlay on Improvement of Public Health	19,94,000	..	19,94,000
49	72—Capital outlay on Industrial Development	1,00,21,000	..	1,00,21,000
51	81—Capital Account of Civil Works outside the Revenue Account	1,34,82,000	..	1,34,82,000
52	81A Capital Outlay on Electricity Schemes ..	1,56,01,000	..	1,56,01,000
53	82—Capital Account of other Works outside the Revenue Account	12,46,000	..	12,46,000
54	82B—Capital Outlay on Road Transport Schemes	23,33,000	..	23,33,000
55	83—Payment of Commuted value of Pensions	1,17,000	..	1,17,000
56	85—Payments to Retrenched Personnel ..	1,700	..	1,700
57	85A—Capital Outlay on State Schemes of of Government Trading	75,49,000	..	75,49,000
	Total C ..	7,86,06,700	..	7,86,06,700
	D. DISBURSEMENT OF ADVANCES AND LOANS.			
58	P.—Loans and Advances by the State Government	2,43,63,000	..	2,43,63,000
	E.—PUBLICDEBT-REPAYMENT AND INTER STATE DEBT SETTLEMENTS.			
	N.—Public Debt—Repayment	..	1,90,00,000	1,90,00,000
	Q.—Inter-State Debt Settlements ..			
	Grand Total	33,99,91,100	5,70,56800	37,70,47,900

THE MYSORE FOREST LAWS (AMENDMENT) ACT, 1958.

ARRANGEMENT OF SECTIONS

Sections.

1. Short title.
2. Amendment of Central Act XVI of 1927 as in force in the Bombay Area.
3. Amendment of Central Act XVI of 1927 as in force in the Coorg District.
4. Amendment of Hyderabad Act II of 1366 F
5. Amendment of Madras Act V of 1882.
6. Amendment of Mysore Act XI of 1900.
7. Repeal of Mysore Ordinance 3 of 1958.

MYSORE ACT No. 10 OF 1958.

(*First published in the* Mysore Gazette *on the Third day of April* 1958.)

[1][THE MYSORE FOREST LAWS (AMENDMENT) ACT, 1958.

(*Received the assent of the Governor on the Twenty-ninth day of March* 1958.)

AN ACT TO AMEND THE FOREST LAWS IN FORCE IN THE STATE OF MYSORE.

WHEREAS it is expedient to amend the Indian Forest Act, 1927— (Central Act XVI of 1927) as in force in the Bombay Area; the Indian Forest Act, 1927 (Central Act XVI of 1927) as in force in the Coorg District; the Hyderabad Forest Act, 1355 F. (Hyderabad Act II of 1355 Fasli) as in force in the Hyderabad Area; the Madras Forest Act, 1882 (Madras Act V of 1882) as in force in the Madras Area; and the Mysore Forest Act, 1900 (Mysore Act XI of 1900) as in force in hte Mysore Area;

BE it enacted by the Mysore State Legislature in the Ninth Year of the Repubic of India as follows:—

1. *Short title.*—This Act may be called the Mysore Forest Laws (Amendment) Act, 1958.

2. *Amendment of Central Act XVI of* 1927 *as in force in the Bombay Area.*—In the Indian Forest Act. 1927, as in force in the Bombay Area,—

(1) In section 52,

(*a*) in sub-section (1), for the word "carts" the word "vehicles" shall be substituted;

(*b*) after sub-section (1), the following sub section shall be inserted, namely:—

"(1A) Any Forest Officer or Police Officer may, if he has reason to believe that a vehicle has been or is being used for the transport of sandalwood in respect of which a forest offence has been committed, require the driver or other person in charge of such vehicle to stop the vehicle and cause it to remain stationery as long as

---

[1] Repealed by the Mysore Forest Act, 1963 (5 of 1964) scheme into force on 1st June 1969.

(Notification No. S.O. 491, dated 1st March 1969.)

may reasonably be necessary to examine the contents in the vehicle and inspect all records relating to the goods carried, which are in the possession of such driver or other person in charge of the vehicle ".

(2) In section 53, for the word " carts ", the word " vehicles " shall be substituted.

(3) In sub-section (1) of section 55, for the word " carts " the word " vehicles " shall be substituted.

(4) After section 63, the following section shall be inserted, namely :—

"63A. *Penalty for offence in regard to sandalwood.*—In any case of a forest offence having reference to the cutting, uprooting or removal of, or damage to, a sandal tree or part of a sandal tree, belonging to Government, the offender shall be punished with rigorous imprisonment for a term which may extend to two years and with fine which may extend to two thousand rupees ".

3. *Amendment of Central Act XVI of* 1927 *as in force in the Coorg District*—In the Indian Forest Act 1927, as in force in the Coorg District,

(1) In section 52,

(*a*) in sub-section (1) for the word " carts ", the word " vehicles " shall be substituted;

(*b*) after sub-section (1), the following sub-section shall be inserted, namely :—

" (1A) Any Forest Officer or Police Officer may, if he has reason to believe that a vehicle has been or is being used for the transport of sandalwood in respcet of which a forest-offence has been committed require the driver or other person in charge of such vehicle to stop the vehicle and cause it to remain stationery as long as may reasonably be necessary to examine the contents in the vehicle and inspect all records relating to the goods carried, which are in the possession of such driver or other person in charge of the vehicle ".

(2) In section 53, for the word " carts ", the word " vehicles" shall be substituted.

(3) In sub-section (1) of section 55, for the word " cart ", the word " vehicles " shall be substituted.

(4) After section 63, the following section shall be inserted, namely :—

63A. *Penalty for offence in reagrd to sandalwood.*—In any case of a forest-offence having reference to the cutting, uprooting or removal of, or damage to, a sandal tree or part of a sandal tree belonging to Government, the offender shall be punished with rigorous imprisonment for a term which may extend to two years and with fine which may extend to two thousand rupees ".

4. *Amendment of Hyderabad Act II of* 1355 *F.*—In the Hyderabad Forest Act, 1355 F, as in force in the Hyderabad Area,—

(1) In section 55,

(*a*) in sub-section (1), for the words " motor cars, lorries, carts " the word " vehicles " shall be substituted ;

(*b*) after sub-section (1), the following sub-section shall be inserted, namely :—

" (1A) Any Forest Officer or Police Officer may, if he has reason to believe that a vehicle has been or is being used for the transport of sandalwood in respect of which a forest-offence has been committed, require the driver or other person in charge of such vehicle to stop the vehicle and cause it to remain stationery as long as may reasonably be necessary to examine the contents in the vehicle and inspect all records relating to the goods carried which are in the possession of such driver or other person in charge of the vehicle."

(2) In section 58, for the word " carts ", the word " vehicles " shall be substituted.

(3) After section 66, the following section shall be inserted, namely :—

"66A. *Penalty for offence in regard to sandalwood.*—In any case of a forest-offence having reference to the cutting, uprooting or removal of or damage to a sandal tree or part of a sandal tree, belonging to Government, the offender shall be punished with rigorous imprisonment for a term which may extend to two years and with fine which may extend to two thousand rupees ".

5. *Amendment of Madras Act V of* 1882.—In the Madras Forest Act, 1882, as in force in the Madras Area ;

(1) Section 41 shall be renumbered as sub-section (1) of that section and after the section as so renumbered, the following sub-section shall be inserted, namely :—

" (2) Any Forest Officer or Police Officer may, if he has reason to believe that a vehicle has been or is being used for the transport of sandalwood in respect of which a forest offence has been committed, require the driver or other person in charge of such vehicle to stop the vehicle and cause it to remain stationery as long as may reasonably be necesasry to examine th econtents in the vehicle and inspect all records relating to the goods carried, which are in the possession of such driver or other person in charge of the vehicle ".

(2) After section 50, the following section shall be inserted, namely :—

" 50A. *Penalty for offence in regard to sandalwood.*—In any case of a forest-offence having reference to the cutting, oprooting or removal of, or damage to, a sandal tree or part of a sandal tree belonging to Government, the offender shall be punished with rigorous imprisonment for a term which may extend to two years and with fine which may extend to two thousand rupees."

6. *Amendment of Mysore Act XI of* 1900.—In the Mysore Forest Act, 1900, as in force in the Mysore Area—

(1) In section 45,

(*a*) in sub-section (1), for the word " carts ", the word " vehicles " shall be substituted ;

(*b*) after sub-section (1), the following sub-section shall be inserted, namely :—

" (1A) Any Forest Officer or Police Officer may, if he has reason to believe that a vehicle has been or is being used for the transport of sandalwood in respect of which a forest-offence has been committed, require the driver or other person in charge of such vehcile to stop the vehicle and cause it to remain stationary as long as may reasonably be necessary to examine the contents in the vehicle and inspect all records relating to the goods carried, which are in the possession of such driver or other person in charge of the vehicle ".

(2) In section 47, for the word " carts ", the word " vehicles " shall be substituted.

(3) In section 74 for the words " the maximum penalty to which the offender is liable under any other section of this Act shall be doubled " the words " the offender shall be punished with rigorous imprisonment for a term which may extend to two years and with fine which may extend to two thousand rupees ' shall be substituted.

7. *Repeal of Mysore Ordinance 3 of* 1958.—The Mysore Forest Laws (Amendment) Ordinance, 1958 (Mysore Ordinance 3 of 1958) is hereby repealed.

THE MYSORE BETTING TAX (AMENDMENT) ACT, 1958

ARRANGEMENT OF SECTIONS

Sections.

1. Short title.
2. Insertion of new section 8A in Mysore Act IX of 1932.
3. Validation.

MYSORE ACT No. 11 OF 1958.

(*First published in the* Mysore Gazette *on the Third Day of April* 1958.)

THE MYSORE BETTING TAX (AMENDMENT) ACT, 1958

(*Received the assent of the Governor on the Twenty-sixth day of March* 1958.)

AN ACT FURTHER TO AMEND THE MYSORE BETTING TAX ACT, 1932

WHEREAS it is expedient further to amend the Mysore Betting Tax Act, 1932 (Mysore Act IX of 1932), as in force in the Mysore Area;

BE it enacted by the Mysore State Legislature in the Ninth Year of the Republic of India as follows:—

1. *Short title.*—This Act may be called the Mysore Betting Tax (Amendment) Act, 1958.

2. *Insertion of new section 8-A in Mysore Act IX of* 1932.—After Section 8 of the Mysore Betting Tax Act, 1932 (hereinafter refererd to as the principal Act), the following Section shall be inserted, namely:—

"8A. *Reduction of totalisator tax and betting tax.*—(1) Notwithstanding anything contained in Sections 3 and 6, the State Government may, by notification in the Official Gazette, reduce the rate of totalisator tax and betting tax payable in respect of such class of races as may be specified in the notification.

(2) Every notification under sub-section (1) shall be laid as soon as may be after it is issued, before the State Legislative Assembly while it is in session, for a period of thirty days which may be comprised in one session or in two or more sessions and if before the expiry of the period, the State Legislative Assembly makes any modification in the notification or directs that the notification shall not have effect, the notification shall thereafter have effect only in such modified form or be of no effect as the case may be."

3. *Validation.*—The order made by the State Government specifying the rate of totalisator tax and betting tax payable under the principal Act at five per cent in respect of Gymkhana Races conducted by the Bangalore Race Club at Bangalore, during the year 1957, shall be deemed to have been validly made and shall not be called in question in any manner.

THE MYSORE APPROPRIATION (No. 2) ACT, 1958

ARRANGEMENTS OF SECTIONS

Sections.

1. Short title.
2. Issue of Rs. 1,14,49,53,300 out of Consolidated Fund of the State for
3. Appropriation

MYSORE ACT No. 15 OF 1958.

(*First published in the* Mysore Gazette *on the Sixteenth Day of May* 1958.)

THE MYSORE APPROPRIATION (No. 2) ACT, 1958

(*Received the assent of the Governor on the Sixteenth day of May* 1958.)

An Act to authorise payment and appropriation of certain sums from and out of the Consolidated Fund of the State for the service of the year ending on the thirty-first day of March, one thousand nine hundred and fifty-nine.

WHEREAS it is expedient to authorise payment and appropriation of certain sums from and out of the Consolidated Fund of the State for the service of the year ending on the thirty-first day of March, one thousand nine hundred and fifty-nine.

BE it enacted by the Mysore State Legislature in the Ninth Year of the Republic of India as follows :—

1. *Short title.*—This Act may be called the Mysore Appropriation (No. 2) Act, 1958.

2. *Issue of Rs.* 1,14,49,53,300 *out of the Consolidated Fund of the State for the year* 1958-59.—From and out of the Consolidated Fund of the State, there may be paid and applied sums not exceeding those specified in column 3 of the Schedule amounting in the aggregate to the sum of one hundred and fourteen crores, forty-nine lakhs fifty-three thousand and three hundred rupees towards defraying the several charges which will come in course of payment during the year ending on the thirty-first day of March, one thousand nine hundred and fifty-nine, in respect of the services specified in column 2 of the Schedule.

3. *Appropriation.*—The sums authorised to be paid and applied from and out of the Consolidated Fund of the State by this Act shall be appropriated for the services and purposes expressed in the Schedule in relation to the year ending on the thirty-first day of March, one thousand nine hundred and fifty-nine.

THE SCHEDULE

(*See* Sections 2 and 3)

1	2		3		
No of Demand	Services and Purposes		Sums not exceeding Voted by the Legislative Assembly	Charged on the Consolidated Fund	Total
	A. EXPENDITURE MET FROM REVENUE.		Rs	Rs.	Rs.
1.	4	Taxes on Income other than Corporation Tax and Estate Duty ..	66,000	..	66,000
2.	7	Land Revenue	1,52,37,000	4,000	1,52,41,000
3	8	State Excise Duties	28,61,000	..	26,61,000
4.	9	Stamps	2,49,000	..	2,49,000
5.	10	Forest	1,83,97,000	..	1,83,97,000
6.	11	Registration	13,43,000	..	13,43,000
7.	12	Taxes on Vehicles	6,60,000	11,00,000	17,60,000
7A.	12A.	Sales Tax	29,35,000	1,000	29,36,000
8.	13	Other Taxes and Duties	47,22,000	..	47,22,000
	17	Interest on works for which capital accounts are kept. ..	..	25,00,000	25,00,000
10	18	Irrigation—Other Revenue Expenditure Financed from Ordinary Revenues	91,72,000	..	91,72,000
	22	Interest on Debt and other obligations			
	23	Appropriation for Reduction or Avoidance of Debt	..	5,10,33,800	5,10,33,800
13.	25	General Administration (except B and C)	1,17,02,000	7,49,100	2,24,51,100
14.	25	General Administration (B. Parliament and State Legislature and C. Elections)	29,03,700	66,200	29,69,900
15.	27	Administration of Justice	69,53,000	9,38,000	78,91,000
16.	28	Jails and Convict Settlement ..	34,63,000	..	34,63,000
17.	29	Police	3,10,15,000	1,000	3,10,16,000
18.	30	Ports and Pilotage	7,91,000	..	7,91,000
19.	36	Scientific Departments	10,61,000	..	10,61,000
20.	37	Education	10,78,46,200	..	10,78,46,200
21.	38	Medical	2,70,61,600	..	2,70,61,600
22.	39	Public Health	1,72,26,000	..	1,72,26,000
23.	40	Agriculture	2,14,27,000	88,800	2,15,800
24.	40A.	Rural Development	1,46,90,000	..	1,46,90,000
25.	41	Veterinary	94,58,100	..	94,58,100
26.	42	Co-operation	68,65,000	3,000	68,68,000
27.	43	Industries and Supplies	16,86,97,800	52,57,300	17,39,55,100
28.	47	Miscellaneous Departments ..	58,81,000	..	58,81,000
29.	50	Civil Works	9,01,92,600	..	9,01,92,600
32.	54	Famine	52,59,000	..	52,59,000
33.	54A.	Territorial and Political Pensions ..	2,63,100	..	2,63,100
34.	54B.	Privy Purses and Allowances of Indian Rulers	72,500	..	72,50
35.	55	Superannuation Allowances and Pensions	1,69,98,500	1,84,700	1,71,83,200
36.	55A.	Commutation of Pensions financed from ordinary Revenues	3,05,000	..	3,05,000

1	2	3		
No. of Demand	Services and Purposes	Sums not exceeding: Voted by the Legislative Assembly	Charged on the Consolidated Fund	Total
		Rs.	Rs.	Rs.
37.	56 Stationery and Printing	59,98,000	..	59,98,000
38.	57 Miscellaneous	1,82,56,700	..	1,8256,700
40.	63-B. Community Development Projects, National Extension Service and Local Development Works ..	2,08,97,000	..	2,08,97,000
	Total A ..	66,09,25,800	6,19,26,900	72,28,52,700
	B WORKING EXPENSES			
41.	X Forest—c (i) Wood Preservation Plant—Working Expenses and Seigniorage	6,00,000	..	6,00,000
42.	XVII I N E and D Works—(Commercial) Working Expenses ..	85,68,000	..	85,68,000
44.	XLVI-A Receipts from Road and Water Transport Schemes—Working Expenses	4,09,70,000	27,50,000	4,37,20,000
	Total B ..	5,01,38,000	27,50,000	5,28 88,000
	C CAPITAL OUTLAY NOT MET FROM REVENUE			
	65 Payment of Compensation to Landholders, etc, on the abolition of Zamindari system	35,45,000	..	35,45,000
46.	68 Construction of I. N. E. and D. Works—Commercial	6,31,90,600	..	6,31,90,600
47.	68-A. Construction of I. N. E. and D. Works—Non-Commercial ..	1,20,52,000	..	1,20,52,000
48.	70 Capital outlay on Improvement of Public Health	59,83,000	..	59,83,000
49.	72 Capital outlay on Industrial Development	3,00,63,000	..	3,00,63,000
50.	80-B. Appropriation to Irrigation and Power Development Fund ..	33,00,000	..	33,00,000
51.	81 Capital Account of Civil Works outside the Revenue Account ..	4,04,45,800	..	4,04,45,800
52.	81-A. Capital Outlay on Electricity Schemes	4,68,02,600	..	4,68,02,600
53.	82 Capital account of other Works outside the Revenue Account ..	37,37,500	..	37,37,500
54.	82-B. Capital Outlay on Road and Water Transport Schemes	70,00,000	..	70,00,000
55.	83 Payment of Commuted Value of Pensions	3,50,000	..	3,50,000
56.	85 Payments to Retrenched Personnel ..	5,000	..	5,000
57.	85-A. Capital Outlay on State Schemes of			
	Total C. ..	23,91,22,600	..	23,91.22,600

1	2	3		
No of Demand	Services and Purposes	Sums not exceeding		
		Voted by the Legislative Assembly	Charged on the Consolidated Fund	Total
		Rs.	Rs.	Rs.
	D. DISBURSEMENT OF ADVANCES AND LOANS			
58.	P. Loans and Advances by the State Government	7,30,90,000	..	7,30,90,000
	E. PUBLIC DEBT REPAYMENT AND INTER-STATE DEBT SETTLEMENTS.			
	N. Public Debt.—Repayment ..	..	5,70,00,000	5,70,00,000
	Q. Inter-State Debt Settlements ..			
	Grand Total ..	1,02,32,76,400	12,16,76,900	1,14,49,53,300

THE MYSORE COURT FEES AND SUITS VALUATION ACT, 1958.

Arrangement of Sections.

PREAMBLE.

1. Short title, extent and commmencement.
2. Application of Act.
3. Definitions.

CHAPTER II.

LIABILITY TO PAY FEE.

4. Levy of fee in courts and public offices.
5. Fees on documents inadvertently received.
6. Multifarious suits.
7. Determination of market value.
8. Set off or counter claim.
9. Documents falling under two or more descriptions.

CHAPTER III.

DETERMINATION OF FEE.

10. Statement of particulars of subject-matter of suit and plaintiff's valuation thereof.
11. Decision as to proper fee in courts.
12. Additional fee on issues framed.
13. Relinquishment of portion of claim.
14. Fee payable on written statements.
15. Fee payable on appeals, etc.
16. Fee payable on petitions, applications, etc.
17. Court-fee examiners.
18. Inquiry and commission.
19. Notice to the State Government.

CHAPTER IV.

COMPUTATION OF FEE.

20. Fee how reckoned.
21. Suits for money.
22. Suits for maintenance and annuites.
23. Suits for moveable property.
24. Suits for declaration.
25. Adoption Suits.
26. Suits for injunction.
27. Suits relating to trust property.
28. Suits for possession under the Specific Relief Act, 1877.

29. Suits for possession not otherwise provided for.
30. Suits relating to easements.
31. Pre-emption suits.
32. Suits relating to mortgages.
33. Suits for accounts.
34. Suits for dissolution of partnership.
35. Partition suits.
36. Suits for joint possession.
37. Administration suits.
38. Suits for cancellation of decrees, etc.
39. Suits to set aside attachment, etc.
40. Suits for specific performance.
41. Suits between landlord and tenant.
42. Suits for mesne profits.
43. Suits to alter or cancel entry in revenue registers and certain suits in revenue Courts.
44. Suits relating to public matters.
45. Interpleader suits.
46. Third party proceedings.
47. Suits not otherwise provided for.
48. Fee on memorandum of appeal against decision, award or order relating to compensation.
49. Appeals.

CHAPTER V.

Valuation of Suits.

51. Procedure where objection is taken on appeal or revision that a suit or appeal was not properly valued for jurisdictional purposes.

CHAPTER VI.

Probates, Letters of Administration and Certificates of Administration.

52. Application for probate or letters of administration.
53. Levy of fee.
54. Grant of probate.
55. Relief in cases of several grants.
56. Inquiry by the Deputy Commissioner.
57. Application to court and powers of court.
58. Provision for cases where too low a fee has been paid.
59. Administrator to give proper security before letters stamped.
60. Relief when too high a fee has been paid.
61. Recovery of penalties, etc.
62. Power of Chief Controlling Revenue Authority.

CHAPTER VII.

Refunds and Remissions.

63. Refund in cases of delay in presentation of plaint, etc.
64. Refund in cases of remand.
65. Refund where Court reverses or modifies former decision on ground of mistake.

66. Refund on settlement before hearing.
67. Refund of fee paid by mistake or inadvertance.
68. Instruments of partition.
69. Exemption of certain documents.
70. Power to reduce or remit fees.

CHAPTER VIII.

Miscellaneous.

71. Collection of fees by stamps.
72. Stamps to be impressed or adhesive.
73. Amended document.
74. Cancellation of stamp.
75. Deduction to be made.
76. Penalty.
77. Power of High Court to make rules.
78. Power of State Government to make rules.
79. Repeal and savings.

SCHEDULE I.

SCHEDULE II.

SCHEDULE III.

MYSORE ACT No. 16 OF 1958

(*First published in the* Mysore Gazette *on the Twenty-sixth Day of May* 1958.)

THE MYSORE COURT-FEES AND SUITS VALUATION ACT, 1958

(*Amended by Acts* 24 *of* 1958, 10 *of* 1964 *and* 11 *of* 1969).

(*Received the assent of the President on the Twenty-third Day of May* 1958.)

AN ACT TO AMEND AND CONSOLIDATE THE LAWS RELATING TO COURT-FEES AND VALUATION OF SUITS IN THE STATE OF MYSORE.

WHEREAS it is necessary and expedient to amend and consolidate the laws relating to court-fees and valuation of suits in the State of Mysore;

BE it enacted by the Mysore State Legislature in the Ninth Year of the Republic of India as follows:—

CHAPTER I.

PRELIMINARY.

1. *Short title, extent and commencement.*—(1) This Act may be called the Mysore Court-fees and Suits Valuation Act, 1958.

(2) It extends to the whole of the State of Mysore.

[1][(3) It shall come into force on such date as the State Government may, by notification in the Official Gazette, appoint.]

2. *Application of Act.*—(1) The provisions of this Act shall not apply to documents presented or to be presented before an officer serving under the Central Government.

(2) Where any other law contains provisions relating to the levy of fee in respect of proceedings under such other law, the provisions of this Act relating to the levy of fee in respect of such proceedings shall apply subject to the said provisions of such other law.

---

1. This Act has come into force on 15th August 1960 (*vide* notification No. HD 3 JCF 58, dated 5th August 1960).

3. *Definitions.*—In this Act, unless the context otherwise requires,—

(i) " appeal " includes a cross-objection ;

[1][(ia) " Chief Controlling Revenue Authority, means the officer appointed by the State Government to be the Commissioner of Stamps for Mysore ;]

(ii) " court " means any civil, revenue or criminal court and includes a Tribunal or other authority having jurisdiction under any special or local law to decide questions affecting the rights of parties ;

(iii) " prescribed " means prescribed by rules made under this Act ; and

(iv) expressions used and not defined in this Act or in the Mysore General Clauses Act, 1899 (Mysore Act III of 1899), but defined in the Code of Civil Procedure, 1908 (Central Act V of 1908), shall have the meanings respectively assigned to them in the said Code.

CHAPTER II.

Liability to pay fee.

4. *Levy of fee in courts and public offices.*—No document which is chargeable with fee under this Act shall—

(i) be filed, exhibited or recorded in, or be acted on or furnished by any court including the High Court, or

(ii) be filed, exhibited or recorded in any public office, or be acted on or furnished by any public officer,

unless in respect of such document there be paid a fee of an amount not less than that indicated as chargeable under this Act :

Provided that, whenever the filing or exhibition in a criminal court of a document in respect of which the proper fee has not been paid is in the opinion of the court necessary to prevent a failure of justice, nothing contained in this section shall be deemed to prohibit such filing or exhibition :

[2][Provided further that no fee shall be payable in respect of any document filed, exhibited or recorded by or on behalf of the State Government or any officer of the State Government in his official

1. Inserted by Act 10 of 1964.

2. Added by Act 10 of 1964.

capacity, or acted on at the instance of or furnished to the State Government or any officer of the State Government in his official capacity].

5. *Fee on documents inadvertently received.*—When a document on which the whole or any part of the fee prescribed by this Act has not been paid is produced or has, through mistake or inadvertence, been received in any court or public office, the court or the head of the office may, in its or his discretion, at any time, allow the person by whom such fee is payable to pay the fee or part thereof, as the case may be within such time as may be fixed ; and upon such payment, the document shall have the same force and effect as if the full fee had been paid in the first instance.

6. *Multifarious suits.*—(1) In any suit in which separate and distinct reliefs based on the same cause of action are sought, the plaint shall be chargeable with a fee on the aggregate value of the reliefs :

Provided that, if a relief is sought only as ancilalry to the main relief, the plaint shall be chargeable only on the value of the main relief.

(2) Where more reliefs than one based on the same cause of action are sought in the alternative in any suit, the plaint shall be chargeable with the highest of the fees leviable on the reliefs.

(3) Where a suit embraces two or more distinct and different causes of action and separate reliefs are sought based on them, either alternatively or cumulatively, the plaint shall be chargeable with the aggregate amount of the fees with which plaints would be chargeable under this Act if separate suits were instituted in respect of the several causes of action :

Provided that, where the causes of action in respect of reliefs claimed alternatively against the same person arise out of the same transaction, the plaint shall be chargeable only with the highest of the fees chargeable on them.

Nothing in this sub-section shall be deemed to affect any power conferred upon a court under Rule 6 of Order II of the Code of Civil Procedure, 1908 (Central Act V of 1908).

(4) The provisions of this section shall apply *mutatis mutandis* to memoranda of appeals, applications, petitions and written statements.

Explanation.—For the purpose of this section, a suit for possession of immoveable property and for mesne profits shall be deemed to be based on the same cause of action.

7. *Determination of market value.*—(1) Save as otherwise provided, where the fee payable under this Act depends on the market value of any property, such value shall be determined as on the date of presentation of the plaint.

(2) The market value of land in suits falling under sections 24(*a*), 24(*b*), 26(*a*), 27, 28, 29, 31, 35(1), 35(2), 35(3), 36, 38, 39 or 45 shall be deemed to be—

(*a*) where the land forms an entire estate, or a definite share of an estate, paying annual revenue to Government, or forms part of such an estate and is recorded in the Deputy Commissioner's register as separately assessed with such revenue and such revenue is permanently settled—twenty-five times the revenue so payable;

(*b*) where the land forms an entire estate, or a definite share of an estate, paying annual revenue to Government, or forms part of such estate and is recorded as aforesaid, and such revenue is settled, but not permanently—twelve and a half times the revenue so payable;

(*c*) where the land pays no such revenue, or has been partially exempted from such payment, or is charged with any fixed payment in lieu of such revenue—fifteen times the net profits if any from the land during the year before the date of presenting the plaint or thirty times the revenue payable on the same extent of similar land in the neighbourhood, whichever is lower;

(*d*) where the land forms part of an estate paying revenue to Government, but is not a definite share of such estate and is not separately assessed as abovementioned or the land is a garden or the land is a house site whether assessed to full revenue or not, or is land not falling within the foregoing description—the market value of the land.

Explanation.—The word " estate ", as used in this section means any land subject to the payment of revenue, for which the proprietor or farmer or raiyat shall have executed a separate engagement to Government, or which in the absence of such engagement shall have been separately assessed with revenue.

8. *Set off or counter claim.*—A written statement pleading a set off or counter claim shall be chargeable with fee in the same manner as a plaint.

9. *Documents falling under two or more descriptions.*—Subject to the provisions of the last preceding section, a document falling within two or more descriptions in this Act shall, where the fees chargeable thereunder are different, be chargeable only with the highest of such fees:

Provided that, where one of such descriptions is special and other general, the fee chargeable shall be the fee appropriate to the special description.

CHAPTER III.

Determination of Fee.

10. *Statement of particulars of subject-matter of suit and plaintiff's valuation thereof.*—In every suit in which the fee payable under this Act on the plaint depends on the market value of the subject-matter of the suit, the plantiff shall file with the plaint, a statement in the prescribed form, of particulars of the subject-matter of the suit and his valuation thereof unless such particulars and the valuation are contained in the plaint.

11. *Decision as to proper fee in courts.*—(1) In every suit instituted in any court, the court shall, before ordering the plaint to be registered decide on the materials and allegations contained in the plaint and on the materials contained in the statement, if any, filed under section 10 the proper fee payable thereon, the decision being however subject to review, further review, and correction in the manner specified in the succeeding sub-sections.

(2) Any defendant may, by his written statement filed before the first hearing of the suit or before evidence is recorded on the merits of the claim but, subject to the next succeeding sub-section not later, plead that the subject-matter of the suit has not been properly valued or that the fee paid is not sufficient. All questions arising on such pleas shall be heard and decided before evidence is recorded affecting such defendant, on the merits of the claim. If the court decides that the subject-matter of the suit has not been properly valued or that the fee paid is not sufficient, the court shall fix a date before which the plaint shall be amended in accordance with the court's decision and the deficit fee shall be paid. If the plaint be not amended or if the deficit fee be not paid within the time allowed, the plaint shall be rejected and the court shall pass such order as it deems just regarding costs of the suit.

(3) A defendant added after issues have been framed on the merits of the claim may, in the written statement filed by him; plead that the subject-matter of the suit has not been properly valued or that the fee paid is not sufficient. All questions arising on such pleas shall be heard and decided before evidence is recorded affecting such defendant, on the merits of the claim, and if the court finds that the subject-matter of the suit has not been properly valued or that the fee paid is not sufficient the court shall follow the procedure laid down in sub-section (2).

Explanation.—Nothing in this sub-section shall apply to a defendant added as a successor or a representative in interest of a defendant who was on record before issues were framed on the merits of the claim and who had an opportunity to file a written statement pleading that the subject-matter of the suit was not properly valued or that the fee paid was not sufficient.

(4) (*a*) Whenever a case comes up before a court of appeal, it shall be lawful for the court, either on its own motion or on the application of any of the parties, to consider the correctness of any order passed by the lower court affecting the fee payable on the plaint or in any other proceeding in the lower court and determine the proper fee payable thereon.

Explanation.—A case shall be deemed to come before a court of appeal even if the appeal relates only to a part of the subject-matter of the suit.

(*b*) If the court of appeal decides that the fee paid in the lower court is not sufficient, the court shall require the party liable to pay the deficit fee within such time as may be fixed by it.

(*c*) If the deficit fee is not paid within the time fixed and the default is in respect of a relief which has been dismissed by the lower court and which the appellant seeks in appeal, the appeal shall be dismissed, but if the default is in respect of a relief which has been decreed by the lower court, the deficit fee shall be recoverable as if it were an arrear of land revenue.

(*d*) If the fee paid in the lower court is in excess, the court, shall direct the refund of the excess to the party who is entitled to it.

(5) All questions as to value for the purpose of determining the jurisdiction of courts arising on the written statement of a defendant shall be heard and decided before evidence is recorded affecting such defendant, on the merits of the claim.

Explanation.—In this section, the expression "meirts of the claim" refers to matters which arise for determination in the suit.

not being matters relating to the frame of the suit, misjoinder of parties and causes of action, the jurisdiction of the court to entertain or try the suit or the fee payable, but inclusive of matters arising on pleas of *res judicata,* limitation and the like.

12. *Additional fee on issues framed.*—Where a party becomes liable to pay additional fee by reason of an issue framed in the suit the provisions of the last foregoing section shall apply to the determination and levy of such additional fee subject to the modification that where the party liable does not pay such additional fee within the time allowed, the court shall strike off the issue and proceed to hear and decide the other issues in the case.

13. *Relinquishment of portion of claim.*—A plaintiff who has been called upon to pay additional fee may relinquish a part of his claim and apply to have the plaint amended so that the fee paid would be adequate for the claim made in the plaint as amended. The court shall allow such application on such terms as it considers just an dshall proceed to hear and decide the claim made in the palint as amended provided that the plaintiff shall not be permitted at any later stage of the suit to add to the claim the part so relinquished.

14. *Fee payable on written statements.*—Where fee is payable under this Act on a written statement filed by a defendant, the provisions of section 11 shall apply to the determination and levy of the fee payable on such written statement, the defendant concerned being regarded for the said purpose as the plaintiff and the plaintiff or the co-defendant or the third party against whom the claim is made being regarded as the defendant.

15. *Fee payable on appeals, etc.*—The provisions of sections 10 to 13 relating to the determination and levy of fee on plaints in suits shall apply *mutatis mutandis* to the determination and levy of fee in respect of a memorandum of appeal, cross-objection or other proceeding in second appeal.

16. *Fee payable on petitions, applications, etc.*—The provisions of sections 10 to 13 shall apply *mutatis mutandis* to the determination and levy of fee in respect of petitions, applications and other proceedings in courts in the same way as they apply to the determination and levy of fee on plaints in suits.

17. *Court-fee Examiners.*—(1) The High Court may depute officers to be designated Court-fee Examiners to inspect the records of subordinate courts with a view to examine the correctness of

representations made to, and orders passed by, courts on questions relating to valuation of subject-matter and sufficiency of fee in respect of proceedings in such courts.

(2) Questions raised in reports submitted by such Court-fee Examiners and relating to any suit, appeal or other proceeding pending in a court shall be heard and decided by such court; and for the avoidance o fdoubt it is hereby declared that in hearing and deciding a question raised in any such report, it shall be lawful for the court to review an earlier decision given by the court on the same question.

18. *Inquiry and commission.*—For the purpose of deciding whether the subject-matter of a suit or other proceeding has been properly valued or whether the fee paid is sufficient, the court may hold such inquiry as it considers proper and may, if it thinks fit, issue a commission to any proper person directing him to make such local or other investigation as may be necessary and to report thereon to the court.

19. *Notice to the State Government.*—In any inquiry, relating to the fee payable on a plaint, written statement, petition, memorandum of appeal or other document, or to the valuation of the subject-matter of the claim to which the plaint, written statement, petition, memorandum of appeal or other document relates, in so far as such valuation affects the fee payable, the court may, if it considers it just or necessary to do so, give notice to the State Government together with a copy of any of the documents aforesaid; and where such notice is given the State Government shall be deemed to be a party to the suit or other proceeding as respects the determination of the question or questions aforesaid; and the court's decision on such question or questions shall, when it passes a decree or final order in such suit or proceeding, be deemed to form part of such decree of final order.

CHAPTER IV.

Computation of Fee.

20. *Fee how reckoned.*—The fee payable under this Act shall be determined or computed in accordance with the provisions of this Chapter, Chapter VI, Chapter VIII and Schedule I and II.

21. *Suits for money.*—In a suit for money (including a suit for damages or compensation, or arrears of maintenance of annuities, or of other sums payable periodically), fee shall be computed on the amount claimed.

22. *Suits for maintenance and annuities.*—In the suits hereinafter mentioned, fee shall be computed as follows:—

(*a*) in a suit for maintenance, on the amount claimed to be payable for one year;

(*b*) in a suit for enhancement or reduction of maintenance, on the amount by which the annual maintenance is sought to be enhanced or reduced;

(*c*) in a suit for annuities or other sums payable periodically, on five times the amount claimed to be payable for one year;

Provided that, where the annuity is payable for less than five years, the fee shall be computed on the aggregate of the sums payable:

Provided further that a suit for enhancement of maintenance shall be instituted in a court which will have jurisdiction to receive a suit for maintenance at the enhanced rate claimed and one for reduction of maintenance shall be instituted in a court which will have jurisdiction to receive a suit for maintenance at the rate which is sought to be reduced.

23. *Suits for moveable property.*—(1) In a suit for moveable property other than documents of title, fee shall be computed—

(*a*) where the subject-matter has a market value, on such value; or

(*b*) where the subject-matter has no market value, on the amount at which the relief sought is valued in the plaint:

Provided that where the suit is for goods pledged as security for payment of a debt, the fee shall be computed on the amount of debt.

(2) (*a*) In the suit for possession of documents of title, fee shall be computed on one-eighth of the amount or of the market value of the property secured by the document,

(i) where the plaint alleges denial of the plaintiff's title to the money or the property secured by the document, or

(ii) where an issue is framed regarding the plaintiff's title to the money or the property secured by the document:

Provided that where the allegation in the plaint or the issue framed relates only to a portion of the amount or property, fee shall be computed on one-eighth of such portion of the amount or on one-eighth of the market value of such portion of the property.

(*b*) In a suit for possession of documents of title where the plaintiff's title to the money or the property secured by the document is not denied, fee shall be computed on the amount at which the relief sought is valued in the plaint.

Explanation.—The expression "document of title" means a document which purports or operates to create, declare, assign, limit or extinguish, whether in present or in future, any right, title or interest, whether vested or contingent, in any property.

24. *Suits for declaration.*—In a suit for a declaratory decree or order, whether with or without consequential relief, not falling under section 25,

(*a*) where the prayer is for a declaration and for possession of the property to which the declaration relates, fee shall be computed on the market value of the property or on rupees one hundred, whichever is higher;

(*b*) where the prayer is for a declaration and for consequential injunction and the relief sought is with reference to any immovable property, fee shall be computed on one-half of the market value of the property or on rupees one hundred, whichever is higher;

(*c*) where the prayer relates to the plantiff's exclusive right to use, sell, print or exhibit any mark, name, book, picture, design or other thing and is based on an infringement of such exclusive right, fee shall be computed on the amount at which the relief sought is valued in the plaint or on rupees five hundred, whichever is higher;

(*d*) in other cases, whether the subject-matter of the suit is capable valuation or not, fee shall be computed on the amount at which the relief sought is valued in the plaint or on rupees two hundred and fifty whichever is higher.

25. *Adoption suits.*—In a suit for a declaration in regard to the validity or invalidiy of an adoption or the factum of an adoption fee shall be payable at the following rates:—

(*a*) (i) In a Court of Munisiff or District Munsiff; and

(ii) In a Court of Civil Judge, Junior Division, when the market value of the property involved in or affected by the relief does not exceed Rs. 5,000—Rupees Twenty-five.

(*b*) (i) In the Court of Civil Judge, Junior Division, when the market value of the property involved in or affected by the relief exceeds Rs. 5,000, and

(ii) in any Court other than the Court specified in (*a*) (i)— Rupees one hundred if the market value of the property involved in or affected by the relief is Rs. 15,000 or less and rupees two hundred and fifty if it is above Rs. 15,000.

26. *Suits for injunction.*—In a suit for injunction—

(*a*) where the relief sought is with reference to any immovable property, and

(i) where the plaintiff alleges that his title to the property is denied, or

(ii) where an issue is framed regarding the plaintiff's title to the property,

fee shall be computed on one-half of the market value of the property or on rupees one hundred, whichever is higher;

(*b*) where the prayer relates to the plaintiff's exclusive right to use, sell, print or exhibit any mark, name, book, picture, design or other thing and is based on an infringement of such exclusive right, fee shall be computed on the amount at which the relief sought is valued in the plaint or on rupees five hundred, whichever is higher.

(*c*) in any other case, whether the subject-matter of the suit has a market value or not, fee shall be computed on the amount at which the relief sought is valued in the plaint or on rupees one hundred, whichever is higher.

27. *Suits relating to trust property.*—In a suit for possession or joint possession of trust property or for a declaratory decree, whether with or without consequential relief in respect of it, between trustees or rival claimants to the office of trustee or between a trustee and a person who has ceased to be trustee, fee shall be computed on one-fifth of the market value of the property subject to a maximum fee of rupees two hundred or where the property has market value, on rupees one thousand:

Provided that, where the property does not have a market value, value for the purpose of determining the jurisdiction of courts shall be such amount as the plaintiff shall state in the plaint.

Explanation.—For the purpose of this section, property comprised in Hindu, Muslim or other religious or charitable endowment shall be deemed to be trust property and the manager of any such property shall be deemed to be the trustee thereof.

28. *Suits for possession under the Specific Relief Act,* 1877.—In a suit for possession of immovable property under section 9 of the Specific Relief Act, 1877 (Central Act I of 1877), fee shall be computed on one-half of the market value of the property or on rupees one hundred, whichever is higher.

29. *Suits for possession not otherwise provided for.*—In a suit for possession of immovable property not otherwise provided for, fee shall be computed on the market value of the property or on rupees one hundred, whichever is higher.

30. *Suits relating to easements.*—In a suit relating to an easement, whether by the dominant or the servient owner, fee shall be computed on the amount at which the relief sought is valued in the plaint, which amount shall in no case be less than rupees one hundred :

Provided that, where compensation is claimed besides other relief relating to such easement, fee shall be paid on the amount claimed as compensation in addition to the fee payable on such other relief.

31. *Pre-emption suits.*—In a suit to enforce a right of pre-emption, fee shall be computed on the amount of the consideration for the sale which the pre-emptor seeks to avoid or on the market value, whichever is less.

32. *Suits relating to mortgages.*—(1) In a suit to recover the money due on a mortgage, fee shall be computed on the amount claimed.

Explanation.—It is immaterial that sale of the mortgaged property is not prayed for.

(2) Where, in such a suit, the holder of a prior mortgage or charge is impleaded and he prays in his written statement that the amount due on his mortgage or charge be determined and that the decree contain, a direction for the payment of such amount to him, fee shall be payable on the written statement computed on the amount claimed :

Provided that, where the holder of the mortgage or charge has paid a fee in any other proceeding on the claim to which his written statement relates credit shall be given for the fee paid by him in such other proceeding.

(3) Where, in such a suit, the mortgaged property is sold for payment to him, out of the sale proceeds of the amount due on his mortgage or charge, such holder of the prior or subsequent

mortgage or charge shall pay on his application a fee computed on the amount claimed by him :

Provided that, where such holder of the mortgage or charge is a party to the suit in which the sale was held and has paid fee on the written statement filed by him in the suit, no fee shall be payable by him on the application for payment out of the sale proceeds :

Provided further that, where the holder of the mortgage or charge, not being a party to the suit in which the sale is held, has paid a fee in any other proceeding on the claim to which his application relates, credit shall be given for the fee paid by him in such other proceeding.

(4) In a suit by a co-mortgagee for the benefit of himself and the other co-mortgagees, fee shall be computed on the amount claimed on the entire mortgage :

Provided that, where a co-mortgagee impleaded as defendant in such suit claims on the entire mortgage a larger sum than is claimed in the plaint, the difference between the fee computed on the entire sum claimed in such defendant's written statement and the fee computed on the entire sum claimed in the plaint shall be payable on the written statement.

Explanation.—Nothing in this sub-section shall be construed as affecting the law of limitation.

(5) (*a*) In a suit by a sub-mortgagee to recover the amount claimed on the sub-mortgage by sale of the mortgagee's interest in the mortgaged property, fee shall be computed on the amount claimed under the sub-mortgage.

(*b*) In a suit by a sub-mortgagee, if the prayer is for the sale of the property mortgaged to the original mortgagee and the original mortgagor is also impleaded as a defendant, fee shall be computed on the entire amount claimed on the original mortgage which is sub-mortgaged to him.

(6) Where the holder of a prior or subsequent mortgage or charge is impleaded in a suit by a co-mortgagee to which sub-section (4) applies, or in a suit by a sub-mortgagee to which sub-section (5) applies, the provisions of sub-sections (2) and (3) shall apply *mutatis mutandis* to a written statement or an application filed by such holder of mortgage or charge.

(7) Where the original mortgagee who is impleaded in a suit to which the provisions of sub-section (5) (*b*) apply claims on the mortgage sub-mortgaged by him a larger amount than is claimed in the plaint, the provisions of sub-section (4) shall apply *mutatis mutandis* to the written statement of such mortgagor.

(8) In a suit against a mortgagee for redemption of a mortgage, fee shall be computed on the amount due on the mortgage as stated in the plaint or on one-fourth of the principal amount secured under the mortgage, whichever is higher:

Provided that, where the amount due on the mortgage is found to be more than the amount on which fee has been paid by the plaintiff, no decree shall be passed until the deficit fee is paid:

Provided further that, in the case of a usufructuary or anomalous mortgage, if the plaintiff prays for redemption as well as for accounts of surplus profits, fee shall be levied separately on the relief for accounts as in a suit for accounts.

(9) In a suit by a mortgagee to foreclose the mortgage or, where the mortgage is made by conditional sale, to have the sale declared absolute, fee shall be computed on the amount claimed in the plaint by way of principal and interest.

33. *Suits for accounts.*—(1) In a suit for accounts, fee shall be computed on the amount sued for as estimated in the plaint.

(2) Where the amount payable to the plaintiff as ascertained in the suit is in excess of the amount as estimated in the plaint, no decree directing payment of the amount as so ascertained shall be passed until the difference between the fee actually paid and the fee that would have been payable had the suit comprised the whole of the amount so ascertained, is paid. If the additional fee is not paid within such time as the Court may fix, the decree shall be limited to the amount to which the fee paid extends.

(3) Where in any such suit it is found that any amount is payable to the defendant, no decree shall be passed in his favour until he pays the fee due on the amount.

34. *Suits for dissolution of partnership.*—(1) In a suit for dissolution of partnership and accounts or for accounts of dissolved partnership, fee shall be computed on the value of the plaintiff's share in the partnership as estimated by the plaintiff.

(2) If the value of the plaintiff's share as ascertained in the suit exceeds the value as estimated in the plaint, no decree, or where there has been a preliminary decree, no final decree, shall be passed in favour of the plaintiff, no payment shall be made out of the assets of the partnership and no property shall be allotted as for the plaintiff's share, until the difference between the fee actually paid and the fee that would have been payable had the suit comprised the whole of the value so ascertained, is paid.

(3) No final decree shall be passed, no money shall be paid and no allotment of property shall be made in favour of defendant in any such suit as, for or on account of, his share of the assets of the partnership, until the fee computed on the amount or value of his share of the assets of the partnership is paid.

35. *Partition suits.*—(1) In a suit for partition and separate possession of a share of joint family property or of property owned, jointly or in common, by a plaintiff whose title to such property is denied, or who has been excluded from possession of such property, fee shall be computed on the market value of the plaintiff's share.

(2) In a suit for partition and separate possession of joint family property or property owned, jointly or in common, by a plaintiff who is in joint possession of such property, fee shall be paid at the following rates :—

Rupees fifteen if the value of plaintiff's share is Rs. 3,000 or less ;
Rupees thirty if the value is above Rs. 3,000 but not more than Rs. 5,000 ;
Rupees one hundred if the value is above Rs. 5,000 but below Rs. 10,000 and
Rupees two hundred if the value is Rs. 10,000 and above.

(3) Where in a suit falling under sub-section (1) or sub-section (2), a defendant claims partition and separate possession of his share of the property, fee shall be payable on his written statement computed on half the market value of his share or at the rates specified in sub-section (2), according as such defendant has been excluded from possession of is in joint possession.

(4) Where, in a suit falling under sub-section (1) or sub-section (2), the plaintiff or the defendant seeks cancellation of decree or other document of the nature specified in section 38 separate fee shall be payable on the relief of cancellation in the manner specified in that section.

36. *Suits for joint possession.*—In a suit for joint possession of joint family property or of property owned, jointly or in common, by a plaintiff who has been excluded from possession fee shall be computed on the market value of the plaintiff's share.

37. *Administration suits.*—(1) In a suit for the administration of an estate, fee shall be levied on the plaint at the rates specified in section 47.

(2) Where any amount or share or part of the assets of the estate is found due to the plaintiff, and the fee computed on the amount or the market value of such share or part of the assets exceeds the fee paid on the plaint, no payment shall be made and no decree

directing payment of money or confirming title to such share or part of the assets shall be passed until the difference between the fee actually paid and the fee computed on the amount or value of the property is paid.

(3) No payment shall be made, no decree directing payment of money or confirming title to any share or part of the assets of the estate shall be passed in favour of a defendant in suit for administration, until the fee computed on the amount or value of such share or part of such assets is paid by such defendant.

(4) In computing the fee payable by a plaintiff or by a defendant under sub-section (2) or sub-section (3), credit shall be given for the fee if any paid by such plaintiff or by such defendant in any other proceeding in respect of the claim on the basis of which such amount or share or part of the assets of the estate becomes due to such plaintiff or to such defendant.

38. *Suits for cancellation of decrees, etc.*—(1) In a suit for cancellation of a decree for money or other property having a money value, or other document which purports or operates to create, declare, assign, limit or extinguish, whether in present or in future, any right title or interest in money, movable or immovable property, fee shall be computed on the value of the subject matter of the suit, and such value shall be deemed to be—

if the whole decree or other document is sought to be cancelled, the amount or value of the property for which the decree was passed or other document was executed;

if a part of the decree or other document is sought to be cancelled, such part of the amount or value of the property.

(2) If the decree or other document is such that the liability under it cannot be split up and the relief claimed relates only to a particular item of property belonging to the plaintiff or to the plaintiff's share in any such property, fee shall be computed on the value of such property or share or on the amount of the decree, whichever is less.

Explanation 1.—A suit to set aside an award shall be deemed to be a suit to set aside a decree within the meaning of this section.

Explanation 2.—In a suit for cancellation of a decree and possession of any property, the fee shall be computed as in a suit for possession of such property.

39. *Suits to set aside attachment, etc.*—(1) In a suit to set aside an attachment by a civil or revenue court of any property, movable or immovable, or of any interest therein or of any interest

in revenue, or to set aside an order passed on an application made to set aside the attachment, fee shall be computed on one-fouth of the market value of the attached property in respect of which the suit is instituted or on the amount for which th property was attached, whichever is less.

(2) In a suit to set aside any other summary decision or order of a civil or revenue court, if the subject-matter of the suit has a market value, fee shall be computed on one-fourth of such value, and in other cases, fee shall be payable at the rates specified in section 47.

Explanation.—For the purpose of this section, the Registrar of Co-operative Societies shall be deemed to be a civil court.

40. *Suits for specific performance.*—In a suit for specific performance, whether with or without possession, fee shall be payable—

(*a*) in the case of a contract of sale, computed on the amount of the consideration ;

(*b*) in the case of a contract of mortgage, computed on the amount agreed to be secured by the mortgage ;

(c) in the case of a contract of lease, computed on the aggregate amount of the fine or premium, if any and of the average of the annual rent agreed to be paid ;

(*d*) in the case of a contract of exchange, computed on the amount of the consideration, or as the case may be, on the market value of the property sought to be got in exchange ;

(*e*) in other cases, where the consideration for the promise sought to be enforced has a market value, computed on such market value or where such consideration has no market value, at the rates specified in section 47.

41. *Suits between landlord and tenant.*—(1) In the following suits between landlord and tenant in civil courts, namely :—

(*a*) for the delivery by a tenant of the counterpart of a lease or for acceptance of patta in exchange for a muchalika ;

(*b*) for enhancement of rent ;

(*c*) for the delivery by a landlord of a lease or for obtaining a patta in exchange for a muchalika ;

(*d*) for recovering occupancy of immovable property from which a tenant has been illegally ejected by the landlord ;

(*e*) for establishing or disproving a right of occupancy ;

fee shall be levied on the amount of rent for the immovable property to which th suit relates, payable for the year next before the date of presenting the plaint.

(2) In a suit for recovery of immovable property from a tenant including a tenant holding over after the termination of a tenancy, fee shall be computed on the premium, if any, and on the rent payable for the year next before the date of presenting the plaint.

Explanation.—Rent includes also damages for use and occupation payable by a tenant holding over.

42. *Suits for mesne profits.*—(1) In a suit for mesne profits or for immovable property and mesne profits, fee shall in respect of mesne profits be computed where the amount is stated approximately and sued for, on such amount. If the profits ascertained to be due to the plaintiff are in excess of the profits as approximately estimated and sued for no decree shall be passed until the difference between the fee actually paid and the fee that would have been payable had the suit comprised the whole of the profits so ascertained is paid.

(2) Whre a decree directs an enquiry as to the mesne profits which have accrued on the property, whether prior or subsequent to the institution of the suit, no final decree shall be passed till the difference between the fee actually paid and the fee which would have been payable had the suit comprised the whole of the profits accrued due till the date of such decree is paid.

(3) Where, for a period subsequent to the date of the decree or final decree, such decree or final decree directs payment of mesne profits at a specified rate, such decree or final decree shall not be executed until the fee computed on the amount claimed in execution has been paid.

43. *Suits to alter or cancel entry in revenue registers and certain suits in revenue courts.*—(1) In a suit to alter or cancel any entry in a revenue or survey registers or records of the names of proprietors of revenue-paying estate, the fee payable shall be fifteen rupees.

(2) In suits in revenue courts relating to a village office, the fee payable shall be fifteen rupees.

(3) In suits in Tahsildar's courts under the Bombay Mamlatdar Courts Act, 1906 (Bombay Act II of 1906) the fee payable shall be one rupee and fifty naye paise.

(4) In suits and applications under [1][the Bombay Land Revenue Code, 1879 (Bombay Act V of 1879) and under the Hyderabad Land Revenue Act VIII of 1317 Fasli), the fee payable shall be seventy-five naye paise.

---

1. Now see the Mysore Land Revenue Act, 1964 (12 of 1964).

44. *Suits relating to public matters.*—In a suit for relief under section 14 of the Religious Endowments Act, 1863 (Central Act XX of 1863), or under Section 91 or Section 92 of the Code of Civil Procedure, 1908 (Central Act V 1908), the fee payable shall be fifty rupees.

45. *Interpleader suits.*—(1) In an interpleader suit, fee shall be payable on the plaint at the rates specified in section 47.

(2) Where issues are framed as between the claimants, fee shall be payable computed on the amount of the debt or the money or the market value of other property, movable or immovable, which forms the subject-matter of the suit. In levying such fee, credit shall be given for the fee paid on the plaint; and the balance of the fee shall be paid in equal shares by the claimants who claim the debt or the sum of money or the property adversely to each other.

(3) Value for the purpose of determining the jurisdiction of court shall be the amount of the debt, or the sum of money or the market value of other property to which the suit relates.

46. *Third party proceedings.*—In third party proceedings, fee shall be levied on one-half of the value of the contribution or indemnity claimed against a third party or against a co-defendant if a claim is made against him:

Provided that, if the suit against the defendant who has filed the third party notice is dismissed, wholly or in part, he shall be entitled to a refund of the whole or a proportionate part of the fee paid by him.

Explanation.—The provisions of this section shall also apply to counter claims made in third party proceedings.

47. *Suits not otherwise provided for.*—In suits not otherwise provided for, fee shall be payable at the following rates:—

(i)	In a Revenue Court ..	Rupees Fifteen.
(ii)	In any Civil Court ..	Rupees twenty if the value of the subject matter is Rs. 5,000 or less; rupees one hundred if the value is above Rs. 5,000 but below Rs. 10,000; and rupees two hundred if the value is Rs. 10,000 and above.

48. *Fee on memorandum of appeal against* [1][*decision, award or order*] *relating to compensation.*—The fee payable under this Act on a memorandum of appeal against [1][a decision or an award or

1. Substituted by Act 11 1969.

order] relating to compensation under any Act for the time being in force for the acquisition of porperty for public purpose shall be computed on the difference between the amount aparded and the amount claimed by the applicant.

49. *Appeal.*—[1][Save as provided in section 48, the fee payable] in an appeal shall be the same as fee that would be payable in the court of first instance on the subject matter of the appeal:

Provided that, in levying fee on a memorandum of appeal against a final decree by a person whose appeal against the preliminary decree passed by the court of first instance or by the court of appeal is pending credit shall be given for the fee paid by such person in the appeal against the preliminary decree.

Explanation.—(1) Whether the appeal is against the refusal of a relief or against the grant of the relief, the fee payable in the appeal shall be the same as the fee that would be payable on the relief in the court of first instance.

Explanation (2).—Costs shall not be deemed to form part of the subject matter of the appeal except where such costs form themselves the subject matter of the appeal or relief is claimed as regards costs on grounds additional to, or independent of, the relief claimed regarding the main subject matter in the suit.

Explanation (3).—In claims which include the award of interest subsequent to the institution of the suit the interest accrued during the pendency of the suit till the date of decree shall be deemed to be part of the subjct matter of the appeal except where such interest is relinquished.

Explanation (4).—Where the relief prayed for in the appeal is different from the relief prayed for or refused in the court of first instance, the fee payable in the appeal shall be the fee that would be payable in the court of first instance on the relief prayed for in the appeal.

Explanation (5).—Where the market value of the subject matter of the appeal has to be ascertained for the purpose of computing or determining the fee payable, such market value shall be ascertained as on the date of presentation of the plaint.

CHAPTER V.

VALUATION OF SUITS.

50. *Suits not otherwise provided for.*—(1) In a suit as to whose value for the purpose of determining the jurisdiction of courts, specific provision is not otherwise made in this Act or in any other

1. Substituted by Act 11 1969.

law, value for that purpose and value for the purpose of computing the fee payable under this Act shall be the same.

[1][Provided that notwithstanding anything contained in sub-section (2) of section 7, the value of land specified in clause (*a*), (*b*) or (c) of the said sub-section shall, for purposes of determining the jurisdiction of courts, be the market value of such land].

(2) In a suit where fee is payable under this Act at a fixed rate, the value for the purpose of determining the jurisdiction of courts shall be the market value or where it is not possible to estimate it at a money value such amount as the plaintiff shall state in the plaint.

51. *Procedure where objection is taken on appeal or revision that a suit or appeal was not properly valued for jurisdictional purposes.*—(1) Notwithstanding anything contained in section 99 of the Code of Civil Procedure, 1908 (Central Act V of 1908), an objection that by reason of the overvaluation or undervaluation of a suit or appeal, a court of first instance or lower appellate court which had not jurisdiction with respect to the suit or appeal exercised jurisdiction with respect thereto shall not be entertained by an appellate court, unless—

(*a*) the objection was taken in the court of first instance at or before the hearing at which issues were framed and recorded, or in the lower appellate court in the memorandum of appeal to that court, or

(*b*) the appellate court is satisfied for reasons to be recorded by it in writing, that the suit or appeal was overvalued or undervalued and that the overvaluation or under-valuation thereof has prejudicially affected the disposal of the suit or appeal on its merits.

(2) If the objection was taken in the manner mentioned in clause (*a*) of sub-section (1), but the appellate court is not satisfied as to both the matters mentioned in clause (*b*) of that sub-section and has before it the materials necessary for the determination of the other grounds of appeal to itself, it shall dispose of the appeal as if there had been no defect of jurisdiction in the court of first instance or lower appellate court.

(3) If the objection was taken in that manner and the appellate court is satisfied as to both those matters and has those materials before it, it shall proceed to deal with the appeal under the rules applicable to the court with respect to the hearing of appeals; but if it remands the suit or appeal, or frames and refers

1. Added by Act 10 of 1964.

issues for trial, or requires additional evidence to be taken, it shall direct its order to a court competent to entertain the suit or appeal.

(4) The provisions of this section with respect to an appellate court shall, so far as they can be made applicable apply to a court exercising revisional jurisdiction under section 115 of the Code of Civil Procedure, 1908 (Central Act V of 1908), or other enactment for the time being in force.

CHAPTER VI.

PROBATES, LETTERS OF ADMINISTRATION AND CERTIFICATES OF ADMINISTRATION.

52. *Application for probate or letters of administration.*—(1) Every application for the grant of probate or letters of administration shall be accompanied by a valuation of the estate in duplicate in the form set forth in Part I of Schedule III.

(2) On receipt of such application, the court shall send a copy thereof and of the valuation of the Deputy Commissioner of the district in which the estate is situated, or if the estate is situated in more than one district, to the Deputy Commissioner of the district in which the most valuable portion of the immovable property included in the estate is situated.

53. *Levy of fee.*—(1) The fee chargeable for the grant of probate or letters of administration shall comprise—

A fee at the rate or rates prescribed in Article 6 of Schedule I, computed—

(*a*) where the application is made within one year of the date of death of the deceased, on the market value of the estate on such date ; or

(*b*) where the application is made after the expiry of one year from such date, on the market value of the estate on the date of the application :

Provided that property held in trust not beneficially or with general power to confer a beneficial interest shall not be liable to any fee under this chapter.

Explanation.—Any member of a joint Hindu family governed by the Mitakshara Law who applies for probate or letters of administration in respect of the estate of a deceased member of the joint family shall pay a fee on the value of the share in the joint property which the deceased would have received if a partition of the property had been made immediately before his death.

(2) For the purpose of the computation of fee,

(a) the value of the items mentioned in Annexure B to Part I of Schedule III shall be deducted from the value of the estate :

Provided that, when an application is made for probate or letters of administration in respect of part only of an estate, no debt, no expenses connected with any funeral rites or ceremonies and no mortgage encumbrance on any part of the estate other than that in respect of which the application is made shall be deducted :

Provided further that when, after the grant of a certificate under Part X of the Indian Succession Act, 1925 (Central Act XXXIX of 1925), or under Bombay Regulation VIII of 1827 in respect of any property included in an estate, a grant of probate or letters of administration is made in respect of the same estate, the fee payable in respect of the latter grant shall be reduced by the amount of the fee paid in respect of the former grant ;

(b) the power of appointment which the deceased had over a property or which was created under a will shall be taken into account, the value being taken to be the value of the property forming the subject-matter of the power.

54. *Grant of probate.*—The grant of probate or letters of administration shall not be delayed by reason of the reference to the Deputy Commissioner under sub-section (2) of Section 52 ; or of a motion by the Deputy Commissioner under sub-section (5) of Section 56 ; but the Court shall make no grant of probate or letters of administration until it is satisfied that a fee not less than that prescribed by this Act has been paid on the basis of the net value of the estate as furnished in the valuation accompanying the application, or in the amended valuation filed under sub-section (3) of Section 56:

Provided that the Court may grant probate or letters of administration notwithstanding that the prescribed fee has not been paid, to the Administrator-General in his official capacity on his giving an undertaking to the satisfaction of the court that the said fee will be paid within such time as may be fixed by the court.

55. *Relief in cases of several grants.*—(1) Whenever a grant of probate or letters of administration has been made in respect of the whole of the property belonging to an estate and the full fee payable under this Act in respect of the application for such grant has been paid thereon, no fee shall be payable when a like grant is made in respect of the whole or any part of the same property belonging to the same estate.

(2) Whenever such grant has been made in respect of any property forming part of an estate the amount of fee actually paid under this Act in respect thereof shall be deducted when a like grant is made in respect of the property belonging to the same estate identical with or including the property to which the former grant relates.

56. *Inquiry by the Deputy Commissioner.*—(1) The Deputy Commissioner to whom a copy of the application and of the valuation has been sent under sub-section (2) of Section 52, shall examine the same and may make or cause to be made by any officer subordinate to him such inquiry, if any, as he thinks fit as to the correctness of the valuation or, where a part only of the property is situated in his district, of the valuation of that part, and may require the Deputy Commissioner of any other district in which any part of the property is situated to furnish him with the correct valuation thereof.

(2) Any Deputy Commissioner required under sub-section (1) to furnish the correct valuation of any property shall comply with the requisition after making or causing to be made by any officer subordinate to him such inquiry, if any, as he thinks fit.

(3) If the Deputy Commissioner is of opinion that the applicant has underestimated the value of the property of the deceased, he may, if he thinks fit, require the attendance of the applicant, either in person or by his agent, and take evidence and inquire into the matter in such manner as he may think fit, and if he is still of opinion that the value of the property has been under estimated, may require the applicant to amend the valuation, and, if the application for probate or letters of administration is pending in court, to file a copy of the amended valuation in such court.

(4) If, in any such case, the probate or letters of administration has or have been granted and the applicant amends the valuation to the satisfaction of the Deputy Commissioner and the Deputy Commissioner finds that a less fee has been paid than was payable according to the true value of the estate, he shall proceed under sub-section (4) of Section 58; but if a higher fee has been paid than was payable according to the true value of the estate, the excess fee shall be refunded to the applicant.

(5) If the applicant does not amend the valuation to the satisfaction of the Deputy Commissioner the Deputy Commissioner may move the court before which the application for probate or letters of administration was made to hold an inquiry into the true value of the property:

Provided that no such motion shall be made after the expiration of six months from the date of the exhibition of the inventory required by section 317 of the Indian Succession Act, 1925 (Central Act XXXIX of 1925).

57. *Application to court and power of court.*—(1) The court shall, when moved by the Deputy Commissioner under sub-section (5) of Section 56, hold or cause to be held by any court or officer subordinate to it an inquiry as to the true value at which the estate of the deceased should have been estimated. The Deputy Commissioner shall be deemed to be a party to the inquiry.

(2) For the purposes of any such inquiry, the court, or the subordinate court or the officer authorized by the court to hold the inquiry, may examine the applicant on oath either in person or by commission, and may take such further evidence as may be produced to prove the true value of the estate, and where the inquiry has been entrusted to a subordinate court or officer, such court or officer shall return to the court the evidence taken and report the result of the inquiry and such report and the evidence so taken shall be evidence in the proceedings.

(3) The court on the completion of the inquiry or on receipt of the report referred to in sub-section (2), as the case may be, shall record a finding as to the true value at which the estate should have been estimated and such finding shall be final.

(4) The court may make such order in accordance with the provisions of the Code of Civil Procedure, 1908 (Central Act V of 1908), as to the cost of the inquiry as it thinks fit.

58. *Provision for cases where too low a fee has been paid.*—(1) Where too low a fee has been paid on any probate or letters of administration in consequence of any mistake or of its not being known at the time that some particular part of the estate belonged to the deceased, if any executor or administrator, acting under such probate or letters, applies, to the Deputy Commissioner in the form set forth in Part II of Schedule III and pays within six months after the discovery of the mistake or of any effects not known at the time to have belonged to the deceased, what is wanting to make up the fee which ought to have been paid at first on such probate or letters the Deputy Commissioner shall, if satisfied that a low fee was paid in the first instance in consequence of a mistake and without any intention of fraud or to delay the payment of the proper fee, cause the probate or letters to be duly stamped.

(2) If, in a case falling under sub-section (1) the executor or administrator does not, within the six months referred to in that sub-section, pay the deficit fee, he shall forfeit a sum equal to five times the deficit fee.

(3) If, on application being made under sub-section (1), the Deputy Commissioner is not satisfied that the application was made within six months of the discovery of the mistake or of further effects not included in the original valuation or that the payment of a low fee in the first instance was not due to a *bona fide* mistake, he shall cause the probate or letters to be duly stamped on payment of the deficit fee together with a penalty not exceeding five times such fee.

(4) If, after the grant of probate or letters of administration of an estate, it is found by the Deputy Commissioner as a result of proceedings under section 56 or section 57 or otherwise, that a less fee has been paid than was payable according to the true value of the estate, he shall cause the probate or letters to be properly stamped on payment of the deficit fee, and if he is satisfied that the original undervaluation was not *bona fide* he shall levy in addition a penalty not exceeding five times the deficit fee.

(5) The Chief Controlling Revenue Authority may remit the whole or any part of the amount forfeited under sub-section (2) or of any penalty under sub-section (3) or sub-section (4).

59. *Administrator to give proper security before letters stamped.*—In case of letters of administration on which too low a fee has been paid at first, the Deputy Commissioner shall not cause the same to be duly stamped in the manner aforesaid until the administrator has given such security to the Court by which the letters of administration have been granted as ought by law to have been given on the granting thereof in case the full value of estate of the deceased had been then ascertained.

60. *Relief when too high a fee has been paid.*—(1) If, at any time after the grant of the probate or letters of administration of an estate, it is discovered that a higher fee has been paid than was payable according to the true value of the estate, the executor or the administrator, as the case may be, may apply for a refund to the Deputy Commissioner to whom a copy of the valuation of the estate was sent under sub-section (2) of section 52. The application shall be accompanied by an amended valuation in the form set forth in Part II of Schedule III together with the probate or letters of administration upon which a refund is sought.

(2) If the Deputy Commissioner is satisfied that the amended valuation is correct, he shall—

(i) endorse a certificate on the stamped probate or letters of administration to the effect that so much of the fee represented by the stamp or stamps used has been refunded ; and

(ii) refund the difference between the fee originally paid and that which should have been paid :

Provided that, no refund shall be granted under this section unless the application for refund is made within three years of the date of the grant of the probate of letters of administration or within such further period as the Deputy Commissioner may allow.

If, by reason of any legal proceedings, the debts due from the deceased have not been ascertained and paid, or his effects have not been recovered and made available and in consequence thereof, the executor or administrator is prevented from claiming the return of such difference within the said period of three years, the Deputy Commissioner may allow such further time for making the claim as may appear to him to be reasonable under the circumstances.

If the Deputy Commissioner does not grant a refund, the executor or administrator, as the case may be, may apply to the Chief Controlling Revenue Authority for an order of refund. An application for such refund should be accompanied by an amended valuation in the form set forth in Part II of Schedule III.

61. *Recovery of penalties, etc.*—Any excess fee found to be payable by an applicant for probate or letters of administration or by an executor or administrator, or any costs under sub-section (4) of section 57 or any penalty or forfeiture payable by any such executor or administrator may, on the certificate of the Chief Controlling Revenue Authority be recovered from the executor or administrator as if it were an arrear of land revenue.

62. *Powers of Chief Controlling Revenue Authority.*—The powers and duties of the Deputy Commissioner under this Chapter shall be subject to the control of the Chief Controlling Revenue Authority.

CHAPTER VII.

Refunds and Remissions.

63. *Refund in case of delay in presentation of plaint, etc.*—(1) Where a plaint or memorandum of appeal is rejected on the ground of delay in its [1][re-presentation] or where the fee paid on a plaint or memorandum of appeal is deficient and the deficiency is not made good, within the time allowed by law or granted by the court, or the

1. Substituted by Act 10 of 1964.

delay in payment of the deficit fee is not condoned and the plaint or memorandum of appeal is consequently rejected, the court shall direct the refund to the plaintiff or the appellant, of the fee paid on the plaint or memorandum of appeal which has been rejected.

(2) Where a memorandum of appeal is rejected on the ground that it was not presented within the time allowed by the law of limitation, one-half of the fee shall be refunded.

64. *Refund in cases of remand.*—(1) Where a plaint or memorandum of appeal which has been rejected by the lower court is ordered to be received, or where a suit is remanded in appeal for a fresh decision by the lower court, the court making the order or remanding the appeal shall, where the whole decree is reversed and the suit is remanded, and may in other cases dirct the refund to the appellant of the full amount of fee paid on the memorandum of appeal; and, if the remand is on second appeal, also on the memorandum of appeal in the first appellate court.

(2) Where an appeal is remanded in second appeal for a fresh decision by the lower appellate court, the High Court remanding the appeal may direct the refund to the appellant of the full amount of fee paid on the memorandum of second appeal:

Provided that, no refund shall be ordered if the remand was caused by the fault of the party who would otherwise be entitled to a refund:

Provided further that, if the order of remand does not cover the whole of the subject matter of the suit, the refund shall not extend to more than so much fee as would have been originally payable on that part of the subject-matter in respect whereof the suit has been remanded.

65. *Refund where Court reverses or modifies former decision on ground of mistake.*—Where an application for a review of judgment is admitted on the ground of some mistake or error apparent on the face of the record, and on the rehearing the court reverses or modifies its former decision on that ground, it shall direct the refund to the applicant of so much of the fee paid on the application as exceeds the fee payable on any other application to such court under Article 11 (g) and (t) of Schedule II.

66. *Refund on settlement before hearing.*—Whenever by agreement of parties,—

(*a*) any suit is dismissed as settled out of Court before any evidence has been recorded on the merits of claim; or

(*b*) any suit is compromised ending in a compromise decree before any evidence has been recorded on the merits of the claim ; or

(*c*) any appeal is disposed of before the commencement of hearing of such appeal ;

half the amount of all fees paid in respect of the claim or claims in the suit or appeal shall be ordered by the court to be refunded to the parties by whom the same have been respectively paid.

Explanation.—The expression " merits of the claim " shall have the meaning assigned to it in section 11.

67. *Refund of fee paid by mistake or inadvertence.*—The fee paid by mistake or inadvertence shall be ordered to be refunded.

68. *Instruments of partition.*—Where the final decree in a partition suit has been engrossed on non-judicial stamps furnished by the parties, the court shall refund to the parties of so much of the valued fee paid by them as is equal to the value of the non-judicial stamps furnished by them.

69. *Exemption of certain documents.*—Nothing contained in this Act shall render the following documents chargeable with any fee :—

(i) mukhtarnama, vakalatnama or other written authority to institute or defend a suit when executed by a member of any of the Armed Forces of the Union not in civil employment ;

(ii) memorandum of appearance filed by advocates or pleaders when appearing for persons proceeded against in criminal cases ;

(iii) plaints and other documents in suits filed in village court ;

(iv) application or petition to a Deputy Commissioner or other officer making a settlement of land revenue, or to the State Government relating to matters connected with the assessment of land, or with the ascertainment of rights thereto or interest therein, if presented previous to the final confirmation of such settlement ;

(v) application relating to a supply for irrigation of water belonging to Government ;

(vi) application for leave to extend cultivation or to relinquish land, when presented to an officer of land revenue by a person holding, under a direct engagement with Government, land of which revenue is settled but not permanently ;

(vii) application for service of notice of relinquishment of land or of enhancement of rent ;

(viii) written authority to an agent to distrain ;

(ix) first application (other than a petition containing a criminal charge of information) for the summons of a witness or other person to attend either to give evidence or to produce a document or in respect of the production or filing of an exhibit not being an affidavit made for the immediate purpose of being produced in Court;

(x) bail bonds in criminal cases, recognizances to prosecute or give evidence and recognizances for personal appearance or otherwise;

(xi) petition, application, charge or information respecting any offence when presented, made or laid to or before a police officer or to or before the heads of villages or the village police;

(xii) petition by a prisoner or other person in duress or under restraint of any court or its officer;

(xiii) complaint of a public servant as defined in the Indian Penal Code (Central Act XLV of 1860) or an officer of the State Railway;

(xiv) application for permission to cut and remove timber in Government forests or otherwise relating to such forests, not being applications from forest contractors for extending the period of their leases;

(xv) application for the payment of money due by the Government to the applicant, other than an application for refund of lapsed deposit made six months after the date on which the amount lapsed to the Government;

(xvi) petition of appeal against any municipal tax;

(xvii) application for compensation under any law, for the time being in force relating to the acquisition of property for public purposes;

(xviii) petition under section 48 of the Indian Christian Marriage Act, 1872 (Central Act XV of 1872);

(xix) petition or appeal by a Government servant or a servant of the Court of Wards when presented to any superior officer or Government against orders of dismissal, reduction or suspension; copies of such orders filed with such appeals, and applications for obtaining such copies.

(xx) Copy of record of rights filed with plaints or applications.

70. *Power to reduce or remit fees.*—[1][(1) The State Government may, by notification in the official Gazette, reduce or remit, in the whole or any part of the State of Mysore, if in the opinion of

1. Substituted by Act 10 of 1964.

the State Government it is necessary in public interest so to do, the fee payable in respect of any particular class of documents or any of the documents belonging to such class, or any documents when filed, exhibited or recorded by or acted on at the instance of or furnished to, any particular class of persons or any members of such class ; and may in like manner cancel or vary such notification.][1]

(2) Every notification under sub-section (1) shall be laid as soon as may be after it is published in the official Gazette before the State Legislative Assembly while it is in session, for a total period of thirty days which may be comprised in one session or in two or more sessions and if before the expiry of that period, the State Legislative Assembly makes any modification in the notification or directs that the notification shall not have effect, the notification shall thereafter have effect only in such modified form or be of no effect, as the case may be.

CHAPTER VIII.

MISCELLANEOUS.

71. *Collection of fees by stamps.*—All fees chargeable under this Act shall be collected by stamps.

72. *Stamps to be impressed or adhesive.*—The stamps used to denote any fee chargeable under this Act shall be impressed or adhesive or partly impressed and partly adhesive, as the State Government may, by notification in the official Gazette from time to time, direct.

73. *Amended document.*—Where any document which ought to bear a stamp under this Act is amended in order merely to correct a mistake and to make it conform to the original intention of the parties, it shall not be necessary to impose a fresh stamp.

74. *Cancellation of stamp.*—No document requiring a stamp under this Act shall be filed or acted upon in any proceeding in any court or office until the stamp has been cancelled.

Such officer as the court or the head of the office may, from time to time, appoint shall on receiving any such document forthwith effect such cancellation by punching out the figurehead so as to leave the amount designated on the stamp untouched, and the part removed by punching shall be burnt or otherwise destroyed.

75. *Deduction to be made.*—Where allowance is made in this Act for damaged or spoiled stamps, or where fee already paid is directed to be refunded to any person by an order of court, the Deputy Commissioner may, on the application of the person concerned pay to him the amount of fee or where damaged or spoiled stamps are produced, he may after satisfying himself about their genuineness, in lieu thereof the same amount or value in stamps of the same or any other description, or if the applicant so desires, the same amount or value in money provided that in all cases where money is paid in cash, a deduction shall be made of [1][ten naye paise] for each rupee or fraction thereof. No such deduction shall however be made where refund is claimed in respect of any fee paid in pursuance of an order of court which has been varied or reversed in appeal.

76. *Penalty.*—Any person appointed to sell stamps, who disobeys any rules made under this Act, and any person, not so appointed, who sells or offers for sale any stamps, shall be punishable with imprisonment for a term which may extend to six months, or with fine which may extend to five hundred rupees, or with both.

77. *Power of High Court to make rules.*—(1) The High Court may make rules to provide for or regulate all or any of the following matters, namely :—

(*a*) the fees payable for serving and executing processes issued by the High Court [2][x x x] and by the civil and criminal courts subordinate thereto ;

(*b*) the remuneration of persons employed by the courts mentioned in clause (*a*) in the service or execution of processes ;

(*c*) the fixing by District and Sessions Judges and District Magistrates of the number of process servers necessary to be employed for the service and execution of processes issued from their respective courts and the courts subordinate thereto ;

(*d*) the display in each court of a table in the English and in the local language or languages showing the fees payable for the service and execution of processes.

(2) All rules made under sub-section (1) shall be subject to confirmation by the State Government and on such confirmation shall be published in the official Gazette and shall thereupon have the force of law.

---

1. Substituted by Act 10 of 1964.
2. Omitted by Act 10 of 1964.

78. *Power of State Government to make rules.*—(1) The State Government may by notification in the official Gazette, make rules to carry out the purposes of this Act.

(2) In particular and without prejudice to the generality of the foregoing power, rules may be made to provide for or regulate all or any of the following matters, namely :—

(*a*) the fees chargeable for serving and executing processes issued by the Mysore Revenue Appellate Tribunal and by the Revenue courts :

(*b*) the remuneration of the persons necessary to be employed for the service and execution of such processes ;

(*c*) the fixing by Deputy Commissioners of the number of persons necessary to be employed for the service and execution of such process ;

(*d*) the guidance of Deputy Commissioners in the exercise of their powers under Chapter VI ;

(*e*) the supply of stamps to be used under this Act ;

(*f*) the number of stamps to be used for denoting any fee chargeable under this Act ;

(*g*) the keeping of accounts of all stamps used under this Act ;

(*h*) the circumstances in which stamps may be held to be damaged or spoiled ;

(*i*) the circumstances in which, the manner in which and the authorities by which, allowance for used, damaged or spoiled stamps may be made ;

(*j*) the regulation of the sale of stamps to be used under this Act, the persons by whom alone such stamps may be sold and the duties and remuneration of such persons.

(3) All rules made under this Act shall be laid as soon as may be after they are made before the State Legislative Assembly while it is in session, for a total period of thirty days which may be comprised in one session or in two or more sessions and if before the expiry of that period, the State Legislative Assembly makes any modification in the rules or directs that any rule shall not have effect, the rules shall thereafter have effect only in such modified form or be of no effect, as the case may be.

79. *Repeal and savings.*—(1) The Court Fees Act, 1870 (Central Act VII of 1870) in its application to the Bombay Area, and the Coorg District, the Hyderabad Court Fees Act, 1324F (Hyderabad Act VI of 1324F) as in force in the Hyderabad Area ; the Mysore

Court Fees Act, 1900 (Mysore Act III of 1900) and sections 11 and 17A of the Mysore Civil Courts Act, 1883 (Mysore Act I of 1883) as in force in the Mysore Area, in relation to the fees and stamps other than fees and stamps relating to documents presented or to be presented before an officer serving the Central Government, and the Suits Valuation Act, 1887 (Central Act VII of 1887) in its application to the Bombay Area, and the Coorg District, the Hyderabad Suits Valuation (For purposes of Jurisdiction) Act, 1318F (Hyderabad Act IV of 1318 Fasli), as in force in the Hyderabad Area, and the Mysore Suits Valuation Act, 1951 (Mysore Act XXXIX of 1951) as in force in the Mysore Area, and the Madras Court Fees and Suits Valuation Act, 1955 (Madras Act XIV of 1955) as in force in the Madras Area, are hereby repealed :

Provided that such repeal shall not affect—

(*a*) the previous operation of the said enactments or anything duly done or suffered thereunder ; or

(*b*) any right, privilege, obligation or liability acquired, accrued or incurred under the said enactments ; or

(*c*) any penalty, forfeiture or punishment incurred in respect of any offence committed against the said enactments ; or

(*d*) any investigation, legal proceeding or remedy in respect of any such right, privilege, obligation, liability, forfeiture or punishment as aforesaid ;

and any such investigation, legal proceeding or remedy may be instituted, continued or enforced, and any such penalty, forfeiture or punishment may be imposed as if this Act had not been passed.

(2) Notwithstanding anything contained in sub-section (1), for the purpose of giving effect to the preceding proviso, to the said sub-section (1) the State Government may, by notification in the official Gazette, make such provision as appears to it to be necessary or expedient—

(*a*) for making omissions from, additions to and adaptations and modifications of the rules, notifications and orders issued the repealed enactments ;

(*b*) for specifying the authority, officer or person who shall be competent to exercise such functions exercisable under any of the repealed enactments or any rules, notifications, or orders issued thereunder as may be mentioned in the said notification.

(3) All suits and proceedings instituted before the commencement of this Act shall notwithstanding the repeal of the Acts specified in sub-section (1) be governed by the provisions of the said Acts and the rules made thereunder.

SCHEDULE I.

Ad valorem Fees.

Article (1)	*Particulars* (2)	*Proper fee* (3)
1.	Plaint, written statement, pleading a set off or counterclaim or memorandum of appeal presented to any court.	
	When the amount or value of the subject-matter in dispute—	
	(i) does not exceed ten rupees.	Seventy-five naye paise.
	(ii) exceeds ten ruppees, for every ten rupees or part thereof, in excess of ten rupees.,	Seventy-five naye paise
2.	(*a*) Petition under section 26 of the 3[Provincial Insolvency Act, 1920, or of the Mysore Insolvency Act, 1925, or of the Hyderabad Insolvency Act, 1381 F., or application under section 95 of the Code of Civil Procedure, 1908.	An amount of one-half the scale of fee prescribed in Article 1 on the amount or compensation claimed
	(*b*) Appeal against order on a petition or application falling under clause (*a*).	On the scale prescribed in Article 1 on the amount in dispute.
3.	(*a*) Petition under section 53 or 54 of the 3[Provincial Insolvency Act, 1920, or of the Mysore Insolvency Act, 1925, or of the Hyderabad Insolvency Act, 1351 F.	An amount of one-half of fee prescribed in Articles on the market value of the subject-matter subject to a maximum fee of rupees five hundred.
	(*b*) Appeal against order on a petition falling under clause (*a*) whether by the official receiver or by the unsuccessful party.	An amount of one-half the scale of fee prescribed in Article 1 on the market value of the subject-matter subject to a maximum fee of rupees five hundered.
4.	Memorandum of appeal against order in proceedings under the Indian Succession Act, 1925.	An amount of one-half the scale of fee prescribed in Article 1 on the amount or value of the subject-matter.
5.	Application for review of judgement, 1] if presented before the ninetieth day from the date of the decree.]	One-half of the fee leviable on the plaint or memorandum of appeal. 2[..]

1. Added by Act 10 of 1964.
2. Omitted by Act 10 of 1964.
3. Now see the Provincial Insolvnecy (Mysore Extension and Amendment) Act, 1962 (7 of 1963).

Article (1)	*Particulars* (2)	*Proper fee* (3)
1[5A.	Application for review of judgment, if presented on or after the ninetieth day from the date of the decree.]	The fee leviable on the plaint or memorandum of appeal.'.
6.	Probate of a will or letters of administration with or without will annexed.	
	When the amount or value of the property in respect of which the grant of probate or letters is made exceeds one thousand rupees, on the part of the amount or value in excess of one thousand rupees, up to ten thousand rupees.	Two and a half- percentum
	When the amount or value of the property in respect of which the grant of probate or letters is made exceeds ten thousand rupees, on the part of amount or value in excess of ten thousand rupees, up to fifty thousand rupees.	Three and three-fourths per-centum.
	When the amount or value of the property in respect of which the grant of probate or letters is made exceeds fifty thousand rupees, on the part of amount or value in excess of fifty thousand rupees, up to one lakh of rupees.	Five percentum.
	When the amount or value of the property in respect of which the grant of probate or letters is made exceeds one lakh of rupees, on the part of the amount or value in excess of one lakh of rupees, up to two lakhs of rupees.	Five and five-eighths pe-centum.
	When the amount or value of the property in respect of which the grant of probate or letters is made exceeds two lakhs of rupees, on the part of the amount or value in excess of two lakhs of rupees, up to two lakhs and fifty thousand rupees.	Six and one-fousth per-centum.
	When the amount or value of the property in respet of which the grant of probate or letters is made exceeds two lakhs and fifty thousand rupees, on the part of the amount or value in excess of two lakhs and fifty thousand rupees, up to three lakhs of rupees.	Six and seven-eighths per centum.

1. Inserted by Act 10 of 1964.

Article (1)	Particulars (2)	Proper fee (3)
	When the amount or value of the property in respect of which the grant of probate or letters is made exceeds three lakhs of rupees, on the part of the amount or value in excess of three lakhs of rupees up to four lakhs of rupees.	Seven and a half per-centum.
	When the amount or value of the property in respect of which the grant of probate or letters is made exceeds four lakhs of rupees, on the part of the amount or value in excess of four lakhs of rupees, up to five lakhs of rupees.	Eight and one-eighth per-centum.
	When the amount or value of the property in respect of which the grant of probate or letters is made exceeds five lakhs of rupees, on the part of the amount or value in excess of five lakhs of rupees.	Eight and three-fourths per-centum.
7.	Certificate under Part X of the Indian Succession Act, 1925.	The fee leviable in the case of a Probate (Article 6) on the amount or value of any debt or security specified in the certificate under Section 374 of the Act, and one and a half times this fee on the amount or value of any debt or security to which the certificate is extended under Section 376 of the Act. *Note* :—(1) The amount of a debt is its amount including interest, on the date on which the inclusion of the debt in the certificate is applied for, so far as such amount can be ascertained.

Article (1)	*Particulars* (2)	*Proper fee* (3)
		(2) Whether or not any power with respect to a security specified in a certificate has been conferred under the Act, and where such a power has been so conferred whether the power is for the receiving of interest or dividends on, or for the negotiation or transfer of the security or for both purposes, the value of the security is its market value on the day on which the inclusion of the security in the certificate is applied for, so far as such value can be ascertained.

SCHEDULE II.

Article (1)	*Particulars* (2)	*Proper fee* (3)
1[1.	Petition in a suit under the Mysore Converts' Marriage Dissolution Act, 1866 (Mysore Act XXI of 1866); or the Converts' Marriage Dissolution Act, 1866 (Central Act XXI of 1866); Petition under the Indian Divorce Act, 1869 (Central Act IV of 1869), other than a petition under section 44 of that Act, and every memorandum of appeal under section 55 of that Act;	
	Plaint or memorandum of appeal under the Parsi Marriage and Divorce Act, 1936 (Central Act III of 1936), or counter claim made under section 37 of that Act;	
	Petition, plaint or memorandum of appeal when presented to a court under the Dissolution of Muslim Marriage Act, 1939 (Central Act VIII 1939), the Mysore Dissolution of Muslim Marriage Act, 1943 (Mysore Act XLIII of 1943); and the Dissolution of Muslim Marriage Act, 1939 (Central Act VIII of 1939), as in force in the Hyderabad Area;	Thirty rupees
	Petition under sections 22, 23, 24, 25 or 27 of the Special Marriage Act, 1954 (Central Act 43 of 1954) and memorandum of appeal under section 39 of that Act;	
	Petition under sections 9, 10 11, 12, or 13 of the Hindu Marriage Act, 1955 (Central Act 25 of 1955) and memorandum of appeal under section 28 of that Act.	
	If in a suit falling under any of the above paragraphs, there is a specific claim for damages, separate fee at the rates prescribed in Article 1 of Schedule I shall be charged on the amount of damages claimed.	

Note :—1. Substituted by Act 24 of 1958 and operative from 25th December 1958.

Article (1)	*Particulars* (2)	*Proper fee* (3)
2.	Undertaking under section 49 of the Indian Divorce Act, 1869.	One rupee
3.	Memorandum of appeal from 1[From a decision or an award or order] of an order determining any question under section 47 or section 144 of the Code of Civil Procedure, 1908, and not otherwise provided for when presented—	
	(i) to any Court other than the High Court or to any Executive officer.	One rupee
	(ii) to the Mysore Revenue Appellate Tribunal	Two rupees
	(iii) to the High Court—	
	(1) where the order was passed by a subordinate Court or other authority—	
	(*a*) If the order relates to a suit or proceeding, the value of which exceeds one thousand rupees.	Ten rupees
	(*b*) In any other case ..	Five rupees
	(2) Where the appeal is under section 45-B of the Banking Companies Act, 1949.	One hundred rupees
	(3) Where the appeal is under section 411-A of the Code of Criminal Procedure, 1898.	Five rupees
	(iv) to the Government in pursuance of a statutory right to appeal for which no court-fee is leviable under any other enactment.	Five rupees
4.	Memorandum of appeal under section 39 of the Arbitration Act, 1940—	
	(i) in a case where the value or jurisdiction does not exceed Rs. 5,000 :	Fifteen rupees
	(ii) in any other case ..	One hundred rupees
5.	Copy or translation of a judgment or order not being or having the force of a decree.	One rupee
6.	Copy or translation of a judgement or order of a Criminal Court.	Fifty naye paise
7.	Copy of a decree or order having the force of a decree—	
	When such decree or order is made by any Court other than the High Court ;	One rupee
	When such decree or order is made by the High Court.	Four rupees

1. Substituted by Act 11 1969.

(1)	(2)	(3)
8.	Copy of any document liable to stamp duty under any law in force relating to stamps when left by any party to a suit or proceeding in place of the original withdrawn—	
	(*a*) When the stamp duty chargeable on the original does not exceed one rupee.	The amount of the duty chargeable on the original.
	(*b*) in any other case ..	One rupee and twenty-five naye paise.
9.	Copy of any revenue or judicial proceedings or order not otherwise provided for by this Act or copy of any account, statement, report, 2[order or the like taken out of any Court or [public office].	
	For every three hundred and sixty words or fraction of three hundred and sixty words.	Fifty naye paise
10.	(*a*) Application or petition presented to any officer of the Excise 3[or Prohibition] Department or to any Magistrate by any person having dealings with the Government and when subject matter of such application relates exclusively to those dealings ;	Twenty-five naye paise
	(*b*) Application or petition presented to any officer of land-revenue by any person holding temporarily settled land under direct engagement with Government, and when the subject matter of the application or petition relates exclusively to such engagement ;	Twenty-five naye paise
	(*c*) Application or petition presented to any 2[Municipal Corporation, Municipal Council, Sanitary Board, Notified Area Committee, Town area Committee, the Commissioner, Executive Officer, Chief Officer, Secretary, President or Chairman under any Act for the time being in force for the conservancy or improvement of any place, if the application or petition relates solely to such conservancy or improvement ;	Twenty-five naye paise
	(*d*) Application or petition presented to any officer of land revenue relating to the grant of land on darkhast.	Twenty-five naye paise

---

1 Inserted by Act 10 of 1964.
2 Substituted by Act 10 of 1964.
3 Inserted by Act 10 of 1964.

Article	Particulars	Proper fee
(1)	(2)	(3)
	(*e*) Application to a Deputy Commissioner for lease of land for agricultural or non-agricultural purposes.	Seventy-five naye paise
	(*f*) Application to a Forest Officer by a forest contractor for extension of the period of lease—	
	(i) if the value of the subject matter of the lease is Rs. 5,000 or less.	Five rupees
	(ii) If such value exceeds Rs. 5,000 for every Rs. 1,000 or part thereof in excess of Rs. 5,000.	One rupee
	(*g*) Application for attestation of private documents intended to be used outside India.	One rupee
	(*h*) Application for lapsed deposit presented after six months after the date on which the amount lapsed to the Government—	
	(i) when the amount of deposit does not exceed Rs. 50 ;	Fifty naye paise
	(ii) when the amount of deposit exceeds Rs. 50 but does not exceed Rs. 1,000.	One rupee
	(iii) when it exceeds Rs. 1,000 ..	Two rupees
	(*i*) Application or petition presented to the Government and not otherwise provided for—	
	(i) which involves the exercise or non-exercise of power conferred by law or rule having the force of law ;	Two rupees
	(ii) in other cases ..	One rupee and twenty-five naye paise.
	(*j*) Application or petition presented to the 1[Mysore Revenue Appellate Tribunal] or Divisional Commissioner or Chief Executive Authority and not otherwise provided for—	
	(i) Which involves the exercise or non-exercise of power conferred by law or rule having the force of law ;	Two rupees
	(ii) in other cases ..	One rupee and twenty-five naye paise.
	(*k*) Application or petition not falling under clause (i) or (*j*) and presented to a public officer or in a public office and not otherwise provided for—	
	((i)) which involves the exercise or non-exercise of power conferred by law or rule having the force of law ;	Fiftty naye paise
	(ii) in other cases ..	Twenty-five naye paise

1 Substituted by Act 10 of 1964.

(1)	(2)	(3)
11.	(*a*) Application or petition presented to any Civil Court other than a Principal Civil Court of original jurisdiction or to any Court of Small Causes or to a Deputy Commissioner or other officers of revenue or Public Officer in relation to any suit or case in which the amount or value of the subject matter is less than fifty rupees.	Twenty-five naye paise
	(*b*) Application or petition presented to any court or to any 1[Board, statutory authority or public officer] for the purpose of obtaining a copy or translation of any judgment, decree or order passed by such Court, Board 2[statutotry authority] or officer, or of any other document on record in such Court, Board 2[statutory authority] or office.	Twenty-five naye paise
	(*c*) Application to any Court that records may be called from another Court, when the Court grants the application and is of opinion that the transmission of such records involves the use of the post.	One rupee in addition to the fee leviable on the application.
	(*d*) Application or petition containing a complaint or charge of any offence other than an offence for which police officers may, under the Code of Criminal Procedure, 1898, arrest without warrant, and presented to any Criminal Court.	One rupee
	(*e*) Application or petition to deposit in Court or in the Office of the Deputy Commissioner, 3[or other Revenue Officer] revenue or rent.	Fifty naye paise
	(*f*) Application or petition for determination by a Court of the amount of compensation to be paid by a landlord to his tenant.	4[Seventy-five] naye paise
	(*g*) Application or petition presented to a Court or to a Deputy Commissioner, or any Revenue Officer or to a Public Officer having jurisdiction equal or subordinate to a Deputy Commissioner, or to any Magistrate in his executive capacity and not otherwise provided for by this Act.	Seventy-five naye paise

1. Substituted by Act 10 of 1964.
2. Inserted by Act 10 of 1964.
3. Inserted by Act 10 of 1964.
4. Substituted by Act 10 of 1964.

Article (1)	Particulars (2)	Proper fee (3)
	(*h*) Application for arrest or attachment before judgment or for temporary injunction when presented to a Civil Court or Revenue Court other than the High Court in relation to any suit or proceeding.	One rupee
	(*i*) Application under Order XXI, Rule 58 of the Code of Civil Procedure, 1908, regarding claim to the attached property—	
	(i) when filed in a Revenue Court, or Court of a Munsiff, District Munsiff or Civil Judge, Junior Division.	One rupee
	(ii) when filed in any other court ..	Two rupees and fifty naye paise.
	(*j*) Application or petition under Section 47 and Order XXI, Rule 90 of the Code of Civil Procedure, 1908 when filed in any Court.	One rupee
	(*k*) Application or petition under Sections 34 72, 73 and 74 of the Indian Trusts Act, 1882.	Five rupees
	(*l*) (i) Application for probate or letters of administration or for revocation thereof to have effect throughout India.	Twenty-five rupees
	(ii) Application for probate or letters of administration or for revocation thereof not falling under clause (i) or an application for a certificate under Part X of the Indian Succession Act, 1925, or Bombay Regulation VIII of 1927—	
	(1) if the amount or value of the estate does not exceed Rs. 2,000.	Two rupees and fifty naye paise.
	(2) if the value exceeds Rs. 2,000 but does not exceed Rs. 5,000, provided that if a caveat is entered and the application is registered as a suit, one-half the scale of fee prescribed in Article I of Schedule I on the market value of the estate *less* the fee already paid on the application shall be levied.	Six rupees and twenty-five naye paise.
	(3) if the amount or value exceeds five thousand rupees.	Twelve rupees and fifty naye paise.
	(*m*) Original petitions not otherwise provided for when filed in—	
	(i) any Court subordinate to the High Court.	One rupee.
	(ii) the High Court ..	Ten rupees.

Article (1)	*Particulars* (2)	*Proper fee* (3)
(*n*) Application to set aside an award under the Arbitration Act, 1940—		
(1) if the value of the subject-matter of the award does not exceed Rs. 500.		Twelve rupees.
(2) if such value exceeds Rs. 500	..	Eighteen rupees and seventy-five naye paise.
(*o*) Application under Section 14 or Section 20 of the Arbitration Act, 1940, for a direction for filing an award or for an order for filing an agreement and application for enforcing foreign awards when presented to—		
(1) the Court of the Munsiff, District Munsiff and Civil Judge, Junior Division.		Fifteen rupees.
(2) any other Court	..	One hundred rupees.
1[p x x x]		
(*q*) Revision petition presented to the High Court under Section 115 of the Code of Civil Procedure, 1908, or under the provisions of any other Act, arising out of a suit or proceeding—		
(i) if the value of the suit or proceding to which the order sought to be revised relates does not exceed Rs. 1,000	..	Five rupees.
(ii) if such value exceeds Rs. 1,000	..	Ten rupees.
(*r*) Petition under Sections 391, 439 and 522 of the Companies Act, 1956, in connection with the winding up of a company	..	One hundred rupees.
(*s*) Petition to the High Court under Article 226 of the Constitution for a writ other than the writ of Habeus Corpus, or a petition under Article 227 of the Constitution	..	Twenty-five rupees.
(*t*) Application under Section 45 of the Specific Relief Act, 1877.	..	Ten rupees.
(*u*) Application or petition presented to the High Court and not otherwise specifically provided for	..	Two rupees.
(*v*) Election petition to a Civil Court or Judicial officer questioning the election of a person in respect of—		
(i) the office of member of 2[a Taluk Board or Panchayat]	..	Ten rupees.
(ii) the office of President 2[or Vice-President of a Taluk Board or Chairman or Vice-Chairman of a Panchayat]	..	Fifteen rupees.

1. Omitted by Act 10 of 1964.
2. Substituted by Act 10 of 1964.

Article (1)	*Particulars* (2)	*Proper fee* (3)
	(iii) the member of a Town 1[x x x] Municipal Council ..	Twenty-five rupees.
	(iv) the office of member or Alderman of the Council of the Corporation of Bangalore 2[or of Hubli—Dharwar] or of member of a City Municipal Council, Municipal Borough 3[x x x x] ..	Fifty rupees.
	(v) the office of Mayor or Deputy Mayor of the Corporation of Bangalore 4[x x x x] or of Hubli—Dharwar] or of Chairman of a Municipality. 5[x x x x] ..	Two hundred rupees.
12.	Application for leave to sue as a pauper ..	Seventy-five naye paise.
13.	Application for leave to appeal as a pauper—	
	(*a*) when presented to a High Court ..	Two rupees and fifty naye paise.
	(*b*) when presented to any other Court ..	One rupee and twenty-five naye paise.
14.	Bail bond or other instrument of obligation given in pursuance of an order made by a Court of Magistrate under any section of the Code of Criminal Procedure 1898 or the Code of Civil Procedure, 1908 and not otherwise provided for by this Act.	One rupee and twenty-five naye paise.
15.	Every copy of power-of-attorney when filed in any suit or proceeding ..	Seventy-five naye paise.
16.	Mukhtarnama or vakalatnama or any paper signed by an advocate signifying or intimating that he is retained for a party—	
	when presented—	
	(*a*) to any Court (other than a High Court or to the Mysore Revenue Appellate Tribunal or Sales Tax Appellate Tribunal 6[x x x] or Deputy Commissioner or 7[any statutory or other authority or any officer.]	One rupee.

---

1. Omited by Act 10 of 1964.
2. Inserted by Act 10 of 1964.
3. Omitted by Act 10 of 1964.
4. Omitted by Act 10 of 1964.
5. Omitted by Act 10 of 1964.
6. Omitted by Act 10 of 1964.
7. Substituted by Act 10 of 1964.

Article (1)	*Particulars* (2)	*Proper fee* (3)
	(*b*) to the Mysore Revenue Appellate Tribunal or the Mysore Sales tax Appellate Tribunal.	Two rupees.
	(*c*) to the High Court ..	Three rupees.
	(*d*) to the Government. ..	Three rupees.
17.	Agreement in writing stating a question for the opinion of the Court under the Code of Civil Procedure, 1908—	
	(i) Where the value of the subject matter does not exceed Rs. 5,000.	Fifteen rupees.
	(ii) In any other case ..	One hundred rupees.
18.	Caveat—	
	When the amount or value of the property involved does not exceed two thousand rupees.	Six rupees and twenty-five naye paise.
	When the amount or value of the property involved exceeds two thousand rupees.	Twelve rupees and fifty naye paise.

SCHEDULE III.

PART I.

(*See* Section 52).

Form of Valuation (to be used with such modifications, if any, as may be necessary) of Estate.

IN THE COURT OF

Re : Probate of the will of the estate of (or administration), deceased.

1. I, (A. B.) solemnly affirm/make oath and say that I am the executor (or one of the executors or one of the next-of-kin) of.....deceased and that I have truly set forth in Annexure A to this Form of Valuation all the estate of which the abovenamed deceased died possessed or to which he was entitled at the time of his death, and which has come, or his likely to come, to my hands.

2. I further say that I have also truly set-forth in Annexure B all the items I am by law allowed to deduct.

3. I further declare that the said estate exclusive only of the last-mentioned items, was on the date of the death of the said deceased under the value of

*is

4. I, (A.B.) further declare that what is stated in this Form of Valuation is true to the best of my information and belief.

(Signed).....AB.

This form to be used where the application is made after one year from the date of the death.

ANNEXURE A.

Valuation of the movable and immovable property of deceased.

	Rs. nP.
Cash in hand and at the bank, household goods, wearing apparel, books, plate, jewels, etc.	
(State estimated value according to best of Executor's or Administrators belief).	
Property in Government Securities transferable at the Public Debt Office ..	
(State description and value on the date of the death of the deceased or on the date of the application as the case may be)	
Immovable property, consisting of.....	
(State description and market value on the date of the death of the dedceased or on the date of the application, as the case may be)	
Leasehold property	
(If the deceased held any leases for years determinate, state the period of the lease and estimated amount of rent inserting separately arrears due on the date of death or on the date of the application, as the case may be)	
Property in public companies	
(State the particulars and the value calculated at the price on the date of the death or on the date of the application, as the case may be) ..	
Policies of insurance upon life, money out on mortgages and other securities, such as bonds, bills, notes and other securities for money ..	
(State the amount of the whole on the date of the death or on the date of the application, as the case may be)	
Debts	
(Other than bad debts)	
Stock in trade	
(State the estimated value, if any)	
Other property not comprised under the foregoing heads	
(State the estimated value, if any)	
Total ..	
Deduct items shown in Annexure B in the manner provided in sub-section (2) Section 53	
Net value of the Estate	

ANNEXURE B.

SCHEDULE OF DEBTS, ETC.

	Rs.	nP.
Amount of debts due and owing from the deceased, legally payable out of the estate		
Amount of expenses connected with funeral rites and ceremonies ..		
Amount of mortgage encumbrances		
Property held in trust not beneficially or with general power to confer a beneficial interest		
Other property not subject to duty		
Total ..		

PART II.

Amended Form of Valuation of Estate

(*see* Sections 58 and 60)

IN THE COURT OF

Re : Probate of the will of..... (or Administration of the Estate of.....), deceased.

1. I (A.B.) am the executor (or one of the executors or one of the next-of-kin as the case may be) of.

2. Probate was (or letters of administration were) granted to me on.....

3. It has now been discovered that the net value of the estate on which Court fee was paid was not correctly ascertained.

4. I have now truly set forth in Annexure A to this amended form of Valuation all the estate of the deceased at the date of——————————————————————————his death——————————————————————————the application for probate (or letters of administration) which has come or is likely to come to my hands.

5. I further have now truly set forth in Annexure B all the items which I am by law allowed to deduct.

6. I further declare that the said estate, exclusive only of the last mentioned items, at the date of——————————————————————————the death of the deceased was this application is under the value of

7. I (A.B.) further declare that what is stated in this amended Form of Valuation is to the best of my information and belief.

(Signed) A. B. .....

ANNEXURE A.

Amended Valuation of the estate of deceased.

Valuation on which Court fee was paid.	Increase.	Decrease.	Valuation as now amended.
Total ..			

Deduct items shown in Annexure B in the manner provided in sub-section (2) of section 53.

Amended net value of estate ..

ANNEXURE B.

Amended Schedule of debts, etc.

Valuation on which Court fee was paid.	Increase.	Decrease.	Valuation as now amended
Total ..			

MYSORE ACT No. 25 OF 1958

(*First published in the* Mysore Gazette *on the Twenty-fifth Day of December* 1958).

THE MYSORE KHADI AND VILLAGE INDUSTRIES (AMENDMENT) ACT, 1958.

(*Received the assent of the Governor on the Nineteenth Day of December* 1958).

AN ACT TO AMEND THE MYSORE KHADI AND VILLAGE INDUSTRIES ACT, 1956.

WHEREAS it is expedient to amend the Mysore Khadi and Village Industries Act, 1956 (Mysore Act 7 of 1957) and certain other Acts;

Be it enacted by the Mysore State Legislature in the Ninth Year of the Republic of India as follows:—

1. *Short title.*—This Act may be called the Mysore Khadi and Village Industries (Amendment) Act, 1958.

[2 and 3 incorporated in the Principal Act].

4. *Amendment of Certain Acts.*—(1) In the proviso to sub-section (1) of section 5 of the Madras State Aid to Industries Act, 1922 (Madras Act V of 1923), for the words "All India Khadi and Village Industries Board", the words "Khadi and Village Industries Commission" shall be substituted.

(2) In the proviso to sub-section (1) of section 6 of the Mysore State Aid to Industries Act, 1951 (Mysore Act XX of 1951), for the words "All India Khadi and Village Industries Board" the words "Khadi and Village Industries Commission" shall be substituted.

(3) In the proviso to sub-section (1) of section 6 of the Hyderabad State Aid to (Small Scale and Cottage) Industries Act, 1956 (Hyderabad Act VII of 1956), for the words "All India Khadi and Village Industries Board" the words "Khadi and Village Industries Commission" shall be substituted.

THE MYSORE NON-AGRICULTURAL LOANS ACT, 1958

Arrangement of Sections

Sections :

1. Short title and extent.
2. Purpose for which loans may be granted.
3. Period of repayment of loans.
4. Security of loans.
5. Recovery of loans.
6. Power of make rules.
7. Repeal and savings.

MYSORE ACT No. 26 OF 1958

(*First published in the* Mysore Gazette *on the Twenty-fifth Day of December* 1958).

THE MYSORE NON-AGRICULTURAL LOANS ACT, 1958.

(Amended by Act 17 of 1963)

AN ACT TO PROVIDE FOR THE GRANT OF LOANS BY GOVERNMENT FOR CERTAIN NON-AGRICULTURAL PURPOSES AND FOR THE RECOVERY OF SUCH LOANS.

(*Received the assent of the Governor on the Nineteenth Day of December* 1958).

WHEREAS it is expedient to provide for the grant of loans for certain non-agricultural purposes and for the recovery of such loans;

BE it enacted by the Mysore State Legislature in the Ninth Year of the Republic of India as follows :—

1. *Short title and extent.*—(1) This Act may be called the Mysore Non-Agricultural Loans Act, 1958.

(2) It extends to the whole of the State of Mysore.

2. *Purpose for which loans may be granted.*—Subject to such rules as may be made under section 6, loans may be granted to any person under this Act, by such officers as may be prescribed, for erecting, rebuilding or repairing houses, for building or repairing boats or for the relief of distress :

Provided that no loan for relief of distress shall be granted to any person to whom a loan for such purpose can be granted under the [1][Mysore Agriculturists' Loans Act, 1963].

[2][*Explanation.*—[Omitted by Act 17 of 1963].

3. *Period for repayment of loans.*—The loans granted under this Act shall be made payable in such manner and at such time as the State Government may prescribe by rules made under this Act.

---

1. Substituted by Act 17 of 1963.
2. Omitted by Act 17 of 1963.

4. *Security for loans.*—In respect of every loan granted under this Act, the borrower shall furnish such security as may be prescribed by rules.

5. *Recovery of loans.*—The loans granted under this Act, together with interest payable thereon, and costs, if any, incurred in making or recovering the same shall be recoverable at the discretion of the Deputy Commissioner in any one or more of the following modes, namely :—

(*a*) from the borrower, as if they were arrears of land revenue due by him ;

(*b*) from his surety, if any, as if they were arrears of land revenue due by him ;

(*c*) out of the assets left by a deceased borrower or surety ; or out of the property comprised in the collateral security, if any, according to the procedure for the realisation of land revenue by the sale of a defaulter's moveable or immoveable property other than the land on which that revenue is due ;

(*d*) if the loan is for erecting, rebuilding or repairing a house, out of such house, as if it were arrears of land revenue due in respect of the land on which the house stands.

6. *Power to make rules.*—(1) The State Government may, by notification in the Official Gazette, make rules to carry out the purposes of this Act.

(2) In particular and without prejudice to the generality of the foregoing power, such rules may provide for—

(*a*) the manner of making applications for loans ;

(*b*) the officers bp whom loans may be granted ;

(*c*) the nature of the security, if any, to be taken for the due application and repayment of the money ;

(*d*) the rate of interest at which and the conditions under which the loans may be granted and the manner and term of granting loans ; and

(*e*) the instalments by which and the mode in which loans shall be repaid.

7. *Repeal and savings.*—The Bombay Non-Agriculturists' Loans Act, 1928 (Bombay Act No. III of 1928), as in force in the Bombay Area is hereby repealed :

Provided that the provisions of section 6 of the Mysore General Clauses Act, 1899, shall be applicable in respect of the repeal of the said enactment and section 24 of the said Act shall be applicable as if the said enactment had been repealed and re-enacted.

THE MYSORE SUGARCANE CESS ACT, 1958

ARRANGEMENT OF SECTIONS

CHAPTER I

SECTIONS :

1. Short title, extent and commencement.
2. Definitions.

CHAPTER II

LEVY AND COLLECTION OF CESS

3. Local area.
4. Imposition of Cess.
5. Reduction of Cess payable.
6. Registration of occupiers of notified factories.
7. Accounts to be maintained by occupiers.
8. Returns.
9. Collection of Cess.
10. Appeal and finality of assesment.
11. Recovery of amount due under Act.

CHAPTER III

CONSTITUTION AND ADMINISTRATION OF SUGARCANE CESS FUND

12. Application of proceeds of cess.
13. Constitution of Advisory Committee.

CHAPTER IV

MISCELLANEOUS

14. Commissioner of Commercial Taxes to be the Chief Controlling Authority.
15. Power to inspect factories and take copies of records and accounts.
16. Disclosure of information by a public servant.
17. Offences and Penalties.
18. Compositon of offences.
19. Determination of occupier for the purpose of Act.
20. Assessments, etc., not to be questioned in prosecution
21. Bar of certain proceedings.
22. Limitation for certain suits and prosecutions.
23. Power to make rules.
24. Repeal and savings.

MYSORE ACT No. 27 OF 1958

(*First published in the* Mysore Gazette *on the Twenty-fifth Day of December* 1958).

THE MYSORE SUGARCANE CESS ACT, 1958.

(*Received the assent of the Governor on the Nineteenth day of December* 1958.)

AN ACT TO LEVY A CESS AND TO ESTABLISH A FUND FOR THE PURPOSES OF THE DEVELOPMENT AND IMPROVEMENT OF THE CULTIVATION, GROWTH AND MARKETING OF SUGARCANE AND OTHER IRRIGATED CROPS AND FOR OTHER MATTERS.

WHEREAS it is expedient to provide for the levy of a cess and establishment of a fund for the development and improvement of the cultivation, growth and marketing of sugarcane and other irrigated crops and for other matters ;

BE it enacted by the Mysore State Legislature in the Ninth Year of the Republic of India as follows :—

CHAPTER I

PRELIMINARY

1. *Short title, extent and commencement.*—(1) This Act may be called the Mysore Sugarcane Cess Act, 1958.

(2) It extends to the whole of the State of Mysore.

(3) It shall come into force in such areas and from such date as the State Government may, by notification in the Official Gazette appoint.

2. *Definitions.*—In this Act, unless the context otherwise requires,—

(*a*) "Advisory Committee" means the Committee constituted under Section 13 ;

(*b*) "factory" means any premises including the precincts thereof wherein twenty or more workers are working or were working on any day of the preceding twelve months and in any part of which any manufacturing process connected with the production of sugar is being carried on, or is ordinarily carried on, by means of vacuum pans with the aid of power ;

(*c*) "Government" means the State Government;

(*d*) "local area" means any area comprised in such factories as may be specified in the notification under Section 3;

(*e*) "notification" means a notification published in the Official Gazette;

(*f*) "notified factory" means a factory specified in the notification under Section 3;

(*g*) "occupier" means the person who has ultimate control over the affairs of a notified factory:

Provided that where the affairs of such factory are entrusted to a managing agent, such managing agent shall be deemed to be the occupier;

(*h*) "prescribed" means prescribed by rules made under this Act;

(*i*) "ton" means a ton of two thousand, two hundred and forty pounds (avoirdupois).

CHAPTER II

Levy and Collection of Cess

3. *Local area.*—The Government may, by notification, specify any factory the area comprised in which shall be a local area for the purposes of this Act.

4. *Imposition of cess.*—A cess at such rate not exceeding six rupees per ton, as may be specified by notification by the Government shall be levied on the entry of sugarcane into a local area for consumption or use therein:

Provided that for the purpose of levying the cess, there shall be deducted from the gross weight of sugarcane entering into the local area during any month for consumption or use, such proportion thereof as may be prescribed representing the average weight of the tops of the cane plant consisting of pith devoid of any sugar content and leaves and other trash usually present in the sugarcane and the cess shall be levied only on the remaining weight of the sugarcane after such deduction has been made.

5. *Reduction of cess payable.*—(1) Notwithstanding anything contained in Section 4, the Government may, by notification, reduce or remit the cess payable by an occupier of a notified

factory if it is satisfied that the sugar produced in such factory is exported at a loss out of India under a scheme sponsored by the Government of India for promotion of export of sugar.

(2) Every notification issued under sub-section (1), shall be laid as soon as may be after it is issued, before each House of the State Legislature while it is in session for a total period of thirty days which may be comprised in one session or in two or more sessions and if before the expiry of that period, either House of the State Legislature makes any modification in the notification or directs that the notification shall not have effect, and if the modification or direction is agreed to by the other House, the notification shall thereafter have effect only in such modified form or be of no effect, as the case may be.

6. *Registration of occupiers of notified factories.*—(1) The occupier of every notified factory in which sugarcane is consumed or used shall get himself registered under this Act.

(2) An application for such registration shall be accompanied by such fee and shall be made to such authority and in such manner as may be prescribed.

(3) On receipt of such application and after due verification by the authority concerned, the occupier shall be registered and a certificate of registration granted to him.

(4) An occupier registered under this section shall be liable to pay the prescribed fee for every year subsequent to that in which he was registered.

(5) The certificate of registration granted under this section shall be subject to such restrictions and conditions as may be prescribed.

7. *Accounts to be maintained by occupiers.*—Every occupier who is under an obligation to get himself registered under Section 6, shall maintain true and correct accounts showing the quantity of sugarcane which entered into the local area in which the factory is situated for consumption or use therein.

8. *Returns.*—(1) Every occupier shall furnish to the prescribed authority, before the prescribed day of each month, a return stating the total quantity in tons of sugarcane which entered into the local area in which the factory is situated for consumption or use therein during the preceding month, together with such further information in regard thereto as may be prescribed. Along with the return, he shall also submit a receipt from a Government Treasury, or a

crossed cheque in favour of the prescribed authority for the full amount of the cess payable under section 4 for the month to which the return relates.

(2) Every such return shall be verified in such manner as may be prescribed.

9. *Collection of cess.*—(1) On receiving any return under section 8, the prescribed authority shall assess the cess payable in respect of the period to which the return relates and if the amount has not already been paid, shall cause a notice to be served upon the occupier requiring him to make payment of the amount assessed within ten days of the service of the notice.

(2) If the occupier fails to furnish in due time the return referred to in section 8, or furnishes a return which in the opinion of the prescribed authority is incorrect or defective, the prescribed authority shall assess the amount payable by him in such manner as may be prescribed and the provisions of sub-section (1) shall apply as if such assessment has been made on the basis of a return furnished by the occupier :

Provided that in the case of a return which he has reason to believe is incorrect or defective the prescribed authority shall not assess at an amount higher than that at which it is assessable on the basis of the return without giving to the occupier a reasonable opportunity of proving the correctness or completness of the return.

(3) A notice under sub section (1) may be served on the occupier either by registered post or by delivering it or tendering it to the occupier or his agent at the factory.

10. *Appeal and finality of assessment.*—(1) Any occupier aggrieved by an assessment made under section 9 may within three months of service of the notice referred to in sub-section (1) of that section, appeal to the Commissioner of Commercial Taxes, and on such appeal, the Commissioner of Commercial Taxes may, after giving the appellant an opportunity of being heard, cancel or modify the assessment and order the refund to such occupier, of the whole or part as the case may be, of any amount paid thereunder.

(2) Notwithstanding that an appeal has been preferred under sub-section (1), the cess shall be paid in accordance with the assessment made in the case :

Provided that the Commissioner of Commercial Taxes may, in his discretion, give such directions as he thinks fit, in regard to the payment of the cess, if the appellant furnishes sufficient security to his satisfaction in such form and manner as may be prescribed.

(3) Subject to the provisions of sub-section (1), every assessment made under this Act shall be final and shall not be questioned in any court of law.

11. *Recovery of amount due under Act.*—Any cess assessed or any other amount due under this Act may, without prejudice to any other mode of collection, be recovered—

(*a*) as if it were an arrear of land revenue, or

(*b*) on application to any magistrate, by such magistrate as if it were a fine imposed by him.

CHAPTER III

CONSTITUTION AND ADMINISTRATION OF SUGARCANE CESS FUND.

12. *Application of proceeds of cess.*—(1) The proceeds of the cess and fees recovered under this Act shall first be credited to the Consolidated Fund of the State and shall after deduction of expenses of collection and recovery be transferred to a separte fund called the State Sugarcane Cess Fund.

(2) The fund shall be expended in such manner and under such conditions as may be prescribed, for the purposes of :

(*a*) the development and improvement of cultivation, growth and marketing of sugarcane and other irrigated crops, including research for such development and improvement ;

(*b*) the development of sugar industry in the State ;

(*c*) the improvement of health, encouragement of technical education and development of communications in the notified areas in which sugarcane is grown for supply to the notified factories ;

(*d*) meeting the expenses in connection with the administration of the State Sugarcane Cess Fund and the functioning of the Advisory Committees ; and

(*e*) such other prescribed purposes.

Explanation.—For the purposes of clause (*b*), " sugar " includes Gur, Khandasari sugar and sugar candy.

13. *Constitution of Advisory Committee.*—(1) As soon as may be after the commencement of this Act, the Government shall, by notification, constitute an Advisory Committee in such manner and consisting of such persons, the total number being not more than

ten, as may be prescribed, for every area notified by the Government in which sugarcane is grown for supply to a notified factory, for the purpose of advising the Government with regard to the administration of the Sugarcane Cess Fund.

(2) The Advisory Committees shall exercise such powers and perform such functions as may be prescribed.

(3) The Government shall appoint an officer of Government to be the Secretary to each Committee.

CHAPTER IV

MISCELLANEOUS

14. *Commissioner of Commercial Taxes to be the Chief Controlling Authority.*—Subject to the control of the Government, the Commissioner of Commercial Taxes shall be the Chief Controlling Authority in respect of all matters relating to the administration of this Act.

15. *Power to inspect factories and take copies of records and accounts.*—(1) The prescribed authority shall have free access at all reasonable times during working hours to any notified factory or to any part thereof.

(2) Such authority may at any time examine the working records and accounts of any notified factory and take copies or extracts from all or any of the said records or accounts for purposes of testing the accurancy of any return, for informing itself as to the particulars regarding which information is required for the purposes of this Act or any rules made thereunder.

(3) Where the prescribed authority proposes to examine under sub-section (2) any record or account containing the description or formulae of any trade process, the occupier of the notified factory may give to the said authority, for transmission to the Government a written notice of objection and thereupon the said authority shall seal up the record or account and take further action in accordance with the orders of the Government on such objection.

16. *Disclosure of information by a public servant.*—(1) All particulars contained in any statement made, return furnished, or accounts or documents produced under the provisions of this Act, or in any evidence given or affidavit or deposition made, in the course of any proceedings under this Act (other than proceedings in a

criminal court) or in any record of an assessment proceedings or any proceedings relating to the recovery of a demand, prepared for the purposes of this Act, shall be treated as confidential and notwithstanding anything contained in any law no court shall, save as provided in this Act be entitled to require any Government servant to produce any such return, accounts, documents or records or any part of such record or to give evidence before it in respect thereof.

(2) If, save as provided in sub-section (3), a Government servant discloses any particulars contained in any such statement, return, accounts, document, evidence, affidavit, deposition or record, he shall, on conviction, be punishable with imprisonment which may extend to six months or with fine or with both.

(3) Nothing contained in this section shall apply to the disclosure—

(*a*) of any such particulars for the purpose of a prosecution under the Indian Penal Code, in respect of any such statement, return, accounts, document, evidence, affidavit or deposition or for the purposes of a prosecution under this Act ; or

(*b*) of any such particulars to any person entrusted with the administration of this Act for the purpose of carrying out the objects of this Act ; or

(*c*) of any such particulars occasioned by the lawful employment under this Act of any process for the service of any notice or the recovery of any demand ; or

(*d*) of any such particulars to a civil court in any suit to which the Government is a party which relates to any matter arising out of any proceeding under this Act ; or

(*e*) of any such particulars to any officer appointed to audit receipts of the cess imposed by this Act ; or

(*f*) of any such particulars relevant to any inquiry into the conduct of a Government servant to any persons appointed to hold such inquiry ; or

(*g*) of any such particulars occasioned by the lawful exercise by a public servant of his powers under any law authorising him to impound an insufficiently stamped document ; or

(*h*) of any such particulars to any assessee or his legal representative as may be necessary to furnish copies of documents or statements submitted by the assessee under this Act and to establish the correctness thereof; or

(*i*) of such facts to an officer of the Central Government as may be necessary for the purpose of enabling that Government to levy or realise any tax or duty imposed by it.

17. *Offences and penalties.*—Any person who—

(*a*) fails to submit an application for registration under section 6, or

(*b*) fails to maintain true and correct accounts as required by section 7, or

(*c*) fails to submit a return as requried by section 8 or wilfully submits an untrue return, or

(*d*) fails to pay within the time allowed any cess assessed on him, or

(*e*) fraudulently evades the payment of any cess assessed on him, or

(*f*) prevents or obstructs inspection or entry by any officer authorised under section 15, or

(*g*) wilfully acts in contravention of any of the provisions of this Act,

shall, on conviction, in addition to the recovery of any cess that may be due from him, be punishable with simple imprisonment which may extend to six months or with fine not exceeding one thousand rupees, or with both ; and when the offence is a continuing one with fine which may extend to fifty rupees per day during the period of the continuance of the offence.

18. *Composition of offences.*—The prescribed authority may accept from any person who has committed or is reasonably suspected of having committed any offence punishable under this Act, by way of composition of such offence,—

(*a*) where the offence consists of the failure to pay or the evasion of the cess or other amount recoverable under this Act, in addition to the cess or other amount so recoverable, a sum of money not exceeding one thousand rupees or double the amount of the cess or amount recoverable, whichever is greater, and

(*b*) in other cases, a sum of money not exceeding one thousand rupees.

19. *Determination of occupier for the purpose of Act.*—(1) Where the occupier is a firm or other association of individuals, any of the individual partners or members thereof shall be responsible

for the observance of the provisions of this Act and may be prosecuted and punished under this Act for any offence for which the occupier is punishable :

Provided that the firm or association may give notice to the prescribed authority that it has nominated one of its members who is resident in the State of Mysore to be the occupier for the purposes of this Act and such individual shall so long as he is so resident be deemed to be the occupier for the purposes of this Act until further notice cancelling the nomination is received by the prescribed authority or until he ceases to be a partner or member of the firm or association.

(2) Where the occupier is a company, any one of the directors thereof, or in the case of a private company, any one of the shareholders thereof may be prosecuted and punished under this Act for any offence for which the occupier is punishable :

Provided that the company may give notice to the prescribed authority that it has nominated a director or in the case of a private company a shareholder who is a resident in either case in the State of Mysore, to be the occupier for the purposes of this Act and such director or shareholder shall, so long as he is so resident, be deemed to be the occupier for the purpose of this Act until further notice cancelling the nomination is received by the prescribed authority or until he ceases to be a director or shareholder.

20. *Assessments, etc., not be questioned in prosecution.*—The validity of the assessment of any cess or of the levy of any fee made under this Act, or the liability of any person to pay any cess or fee so assessed or levied shall not be questioned in any criminal court in any prosecution or other proceeding whether under this Act or otherwise.

21. *Bar of certain proceedings.*—(1) No suit, prosecution or other proceeding shall lie against any officer or servant of the Government, for any act done or purporting to be done under this Act without the previous sanction of the Government.

(2) No officer or servant of the Government shall be liable in respect of any such act in any civil or criminal proceeding if the act was done in good faith in the course of the execution of the duties or the discharge of the functions imposed by or under the Act.

22. *Limitation for certain suits and prosecutions.*—No suit shall be instituted against the Government and no suit, prosecution or other proceedings shall be instituted against any officer or servant of the Government in respect of any act done or purporting to be

done under this Act unless the suit, prosecution or other proceeding is instituted within six months from the date of the act complained of.

23. *Power to make rules.*—(1) The Government may, subject to the condition of previous publication, by notification make rules for the purpose of carrying into effect all or any of the provisions of this Act.

(2) In particular and without prejudice to the generality of the foregoing powers, such rules may provide for all or any of the following matters, namely :—

(*a*) the proportion of the gross weight of sugarcane for the purposes of deduction under the proviso to section 4 ;

(*b*) the manner in which and the authority to which application for registration shall be made under section 6 and the fee with which such application shall be accompanied ;

(*c*) the restrictions and conditions subject to which a certificate of registration shall be granted under section 6 ;

(*d*) the further information to be furnished under section 8, the authority to which and the form in which such returns shall be furnished and the manner in which such returns shall be verified ;

(*e*) the manner in which the amount payable shall be assessed under sub-section (2) of section 9 ;

(*f*) the manner in which and the conditions subject to which the State Sugarcane Cess Fund shall be expended ;

(*g*) prescribing the composition of the Advisory Committees to be constituted under this Act ; the terms of office of the members of the Committees, the allowances, if any, payable to them ; the manner in which the Committees shall conduct their business including the number of members necessary to form a quorum at a meeting thereof ;

(*h*) the maintenance by the Committees of records and the submission of the copies of such records to the Government ;

(*i*) the authority which can inspect notified factories ;

(*j*) the authority to which notice is to be given under section 19 ;

(*k*) any other matter for which there is no provision or no sufficient provision in this Act and for which provision

is, in the opinion of the Government necessary for giving effect to the purposes of this Act.

(3) In making any rule under this section the Government may provide that a breach of the rule shall on conviction, where no penalty is provided by this Act, be punishable with fine which may extend to one thousand rupees.

(4) All rules made under this section shall be laid as soon as may be after they are made before each House of the State Legislature while it is in session for a total period of one month which may be comprised in one session or in two or more sessions and if before the expiry of the said period, either House of the State Legislature makes any modification in the rules or directs that the rules shall not have effect and if the modification or direction is agreed to by the other House, the rules shall thereafter have effect only in such modfied form or be of no effect, as the case may be.

24. *Repeal and savings.*—(1) The Bombay Sugarcane Cess Act, 1948 (Bombay Act LXXXII of 1948), as in force in the Bombay Area, sections 3 and 14 and clauses (*a*) and (*b*) of sub-section (2) of section 17 of the Madras Sugar Factories Control Act, 1949 (Madras Act XX of 1949), as in force in Bellary District and Sections 3 and 14 and clauses (*a*) and (*b*) of sub-section (2) of Section 17 of the Madras Sugar Factories Control Act, 1949 (Madras Act XX of 1949), as in force in the Madras Area and the Hyderabad Sugarcane Cess Act, 1953 (Hyderabad Act IX of 1953), as in force in the Hyderabad Area, are hereby repealed ;

Provided that such repeal shall not affect—

(*a*) the previous operation of the said enactments or anything duly done or suffered thereunder ; or

(*b*) any right, privilege, obligation or liability (including liability to pay cess) acquired, accrued or incurred under the said enactments ; or

(*c*) any penalty, forfeiture or punishment incurred in respect of any offence committed against the said enactments; or

(*d*) any investigation, legal proceeding (including proceeding for recovery of cess) or remedy in respect of any such right, privilege, obligation, liability, forfeiture or punishment as aforesaid ;

and any such investigation, legal proceeding or remedy may be instituted, continued or enforced, and any such penalty, forfeiture or punishment may be imposed as if this Act had not been passed,

(2) Notwithstanding anything contained in sub-section (1),—

(*a*) for the purpose of giving effect to the proviso to sub-section (1), the Government may, by notification, make such provision as appears to it to be necessary or expedient—

(i) for making omissions from, additions to and adaptations and modifications of the rules, notifications and orders issued under the repealed enactments;

(ii) for specifying, the authority, officer or person who shall be competent to exercise such functions exercisable under any of the repealed enactments or any rules, notifications, or orders issued thereunder as may be mentioned in the said notifications;

(*b*) the Government may, by notification, reduce or remit the cess payable under any of the repealed enactments, by an occupier of a notified factory, if it is satisfied that the sugar produced in such factory is exported at a loss, out of India under a scheme sponsored by the Government of India for promotion of export of sugar.

MYSORE ACT No. 29 OF 1958

(*First published in the* Mysore Gazette *on the First Day of January* 1959).

THE MYSORE MOTOR VEHICLES TAXATION (AMENDMENT) ACT, 1958.

(*Received the assent of the Governor on the Nineteenth day of December* 1958).

AN ACT TO AMEND THE MYSORE MOTOR VEHICLES TAXATION ACT, 1957.

WHEREAS it is expedient to amend the Mysore Motor Vehicles Taxation Act, 1957 (Mysore Act 35 of 1957) ;

BE it enacted by the Mysore State Legislature in the Ninth Year of the Republic of India as follows :—

1. *Short title.*—This Act may be called the Mysore Motor Vehicles Taxation (Amendment) Act, 1958).

[Sections 2 to 4 incorporated in the principal Act].

5. *Repeal of certain Acts.*—The Indian Tolls Act, 1851 (Central Act VIII of 1851), the Indian Tolls Act, 1864 (Central Act XV of 1864) and the Indian Tolls Act, 1888 (Central Act VIII of 1888), as in force in any Area of the State of Mysore and the Bombay Tolls on Roads and Bridges Act, 1875 (Bombay Act III of 1875) as in force in the Bombay Area, are hereby repealed.

THE MYSORE ENTERTAINMENTS TAX ACT, 1958

MYSORE ACT No. 30 OF 1958

Arrangement of Sections

Preamble :

1. Short title, extent and commencement.
2. Definitions.
3. Tax on payment for admission to entertainments.
3A. Levy of surcharge.
4. Additional tax on cinematograph shows.
5. Admission to entertainments.
6. Manner of payment of tax.
6A. Returns.
6B. Payment for admission, etc., escaping assessment.
7. Exemptions.
8. Refunds in certain cases.
9. Manner of recovery of tax.
9A. Recovery of penalty.
10. Inspection.
11. Admission of certain officers without payment.
12. Penalties.
12A. Summary disposal of certain cases.
13. Composition of offences.
14. Bar of certain proceedings.
15. Limitation for certain suits and prosecutions.
16. Delegation of certain powers of the State Government.
17. Payment of compensation to local autrorities.
18. Power to make rules.
19. Repeal and savings.
20. Power to remove difficulties.

MYSORE ACT No. 30 OF 1958

(First published in the Mysore Gazette *on the First Day of January* 1959).

THE MYSORE ENTERTAINMENTS TAX ACT, 1958

(Amended by Act 14 of 1966 and 31 of 1969)

(Received the assent of the Governor on the Nineteenth Day of December 1958).

AN ACT TO CONSOLIDATE AND AMEND THE LAWS RELATING TO THE LEVY OF TAX ON ENTERTAINMENTS IN THE STATE OF MYSORE.

WHEREAS it is expedient to consolidate and amend the laws relating to the levy of tax on entertainments in the State of Mysore;

BE it enacted by the Mysore State Legislature in the Ninth Year of the Republic of India as follows:—

1. *Short title, extent and commencement.*—(1) This Act may be called the Mysore Entertainments Tax Act, 1958.

(2) It extends to the whole of the State of Mysore.

(3) Section 19 shall come into force at once in the whole of the State of Mysore and the rest of this Act shall come into force at once in the areas of the State in which any of the enactments repealed by section 19, was in force. All the provisions of this Act (except section 19) shall come into force in such other area or areas of the State from such date or dates as the State Government may by notification specify.

2. *Definitions.*—In this Act, unless the context otherwise requires—

(*a*) "admission" includes admission as a spectator or as one of an audience, and admission for the purpose of amusement by taking part in an entertainment;

(*b*) "admission to an entertainment" includes admission to any place in which an entertainment is held;

(*c*) "agriculture" includes horticulture and the breeding of animals of every description;

Act 14 of 1966 has come into force on 16th May, 1966 (*vide* S.O. No. 4356 dated 27th April 1966).

(*d*) "complimentary ticket" means a ticket or pass for admission to an entertainment free of any payment or at a reduced rate of payment for such admission;

[1][(*e*) "entertainment" means a horse race or cinematograph show to which persons are admitted for payment]

(*f*) "institution" includes a company, society, club or other association of persons by whatever name called;

[1][(*g*) "local authority" means a municipal corporation, a city municipal council, a town municipal council, a cantonment board, a town board, a sanitary board, a notified area committee, a town panchayat or a village panchayat, as the case may be;

(*h*) "notification" means a notification published in the official Gazette;

(*i*) "payment for admission" includes—

(i) any payment made by a person who having been admitted to one part of a place of entertainment is subsequently admitted to another part thereof' for admission to which a payment involving a tax or a higher tax is required;

(ii) any payment for seats or other accommodation in a place of entertainment;

(*j*) "prescribed" means prescribed by rules made under the Act;

(*k*) "proprietor" in relation to any entertainment includes any person responsible for the management thereof.

[1][3. *Tax on payment for admission to entertainments.*—(1) There shall be levied and paid to the State Government on each payment for admission to an entertainment, entertainments tax at the following rates, namely:—

Where the payment (excluding the the amount of tax)	*Rate of tax*
(a) does not exceed fifty paise;	Twenty per cent of such payment.
(b) exceeds fifty paise but does not exceed one rupee and fifty-paise;	Twenty-five per cent of such payment.
(c) exceeds one rupee and fifty paise but does not exceeds three rupees;	Thirty per cent of such payment.
(d) exceeds three rupees.	Thirty-five per cent of such payment.

1. Substituted by Act 14 of 1966.

(2) Notwithstanding anything contained in sub-section (1) there shall be levied and paid to the State Government (except as otherwise expressly provided in this Act) on every complimentary ticket issued by the proprietor of an entertainment, the entertainments tax at the appropriate rate specified in sub-section (1) in respect of such entertainment, as if full payment had been made for admission to the entertainment according to the class of seat or accommodation which the holder of such ticket is entitled to occupy or use; and for the purpose of this Act, the holder of such ticket shall be deemed to have been admitted on payment.

(3) In the determination of the amount of tax payable on each payment for admission under subsection (1) or on each complimentary ticket, under sub-section (2), fractions of a paisa less than half a paisa shall be disregarded and fractions of a paisa equal to or exceeding half a paisa shall be regarded as one paise.]

[1][3-A. *Levy of surcharge.*—In addition to the entertainments tax payable under section 3, a surcharge of fifty per cent on the rate of such entertainments tax shall be levied, and the entire proceeds of the surcharge so levied shall be credited to the Consolidated Fund of the State.]

[2][4. *Additional tax on cinematograph shows.*—In the case of cinematograph shows, in addition to the tax and the surcharge leviable under sections 3 and 3-A, there shall be levied and paid to the State Government entertainments tax calculated at the following rates, namely:—

Show	*Rate of tax per show*
(i) held in the City of Bangalore:—	
(a) in Class I Theatres	Ten rupees
(b) in Theatres other than Class I Theatres	Five rupees
(ii) held in cities or towns with a population of fifty thousand and above.	Five rupees
(iii) held in places with a population of twenty thousand and above but less than fifty thousand.	Three rupees
(iv) held in other places	Two rupees

Explanation.—For purposes of this section,—

(*a*) "population" means the population as ascertained at the last preceding census of which the relevant figures are published;

---

1. Inserted by Act 14 of 1966.
2. Substituted by Act 14 of 1966.

(*b*) "Class I Theatre" means a theatre in which the rate of payment (including the amount of tax and surcharge) for admission of an adult to the highest class of seat or accommodation is not less than two rupees and fifty paise].

[1][5. *Admission to entertainments.*—Save as otherwise provided in this Act, no person other than a person who has to perform any duty in connection with an entertainment or any duty imposed upon him by or under this Act or any other law shall be admitted to an entertainment unless the proprietor has with the previous approval of the State Government, made arrangements for furnishing returns of the payments for admission to the entertainments, given such security for the payment of the entertainments tax, and in such manner, as may be specified by the State Government:

Provided that with the previous approval of the State Government, persons may be admitted for payment to an entertainment or a series of entertainments through a barrier or by means of a mechanical contrivance which automatically registers the number of persons admitted][1].

6. *Manner of Payment of Tax.*—[1][(1) The entertainments tax shall be levied in respect of each person admitted on payment or on a complimentary ticket and shall be calculated and paid on the number of admissions.

Explanation.—At any time during an entertainment any person or persons found inside the auditorium or place of entertainment without a valid ticket or complimentary ticket shall be deemed to have been admitted by the proprietor for payment.

(2) The entertainments tax shall be due and be recoverable from the proprietor.]

(3) Where the payment for admission to an entertainment is made wholly or partly by means of a lumpsum paid as a subscription or contribution to any institution, for a season ticket or for the right of admission to a series of entertainments or to any entertainment during a certain period of time, the entertainments tax shall be paid on the amount of the lumpsum, but where the State Government is of opinion that the payment of a lumpsum or any payment for a ticket represents payment for other privileges, rights or purposes besides the admission to an entertainment or covers admission to an entertainment during any period during

1. Substituted by Act 14 of 1966.

which tax has not been in operation, the tax shall be levied on such an amount as appears to the State Government to represent the right of admission to entertainments in respect of which the entertainments tax is payable.

[1][6-A. *Returns.*—(1) Every proprietor of an entertainment shall submit such returns relating to complimentary tickets and to payments for admissions, to such authority in such manner and within such periods, as may be prescribed.

(2) If the prescribed authority is satisfied that any return submitted under sub-section (1) is correct and complete, it shall assess the proprietor on the basis thereof.

(3) If no return is submitted by the proprietor of the entertainment under sub-section (1) before the date prescribed or if the return submitted by him appears to the prescribed authority to be incorrect or incomplete, the prescribed authority shall, after making such enquiry as it considers necessary, determine the tax due under sections 3, 3A and 4, and assess the proprietor to the best of its judgment:

Provided that before taking action under this sub-section, the proprietor shall be given a reasonable opportunity of proving the correctness and completeness of any return submitted by him or that no return was due from him].

[1][6-B. *Payment for admission, etc., escaping assessment.*—(1) Where, for any reason,—

(i) any complimentary ticket or any payment for admission to any entertainment has escaped assessment to tax under section 3 or section 3-A; or

(ii) any cinematograph show has escaped assesment to tax under section 4; or

(iii) such ticket, payment or show has been assessed at a rate lower than the rate at which it is assessable under section 3 or section 3-A or section 4,

the authority prescribed under sub-section (1) of section 6A may, subject to the provisions of sub-section (2) and at any time within such period as may be prescribed, assess or reassess the tax due on such ticket, payment or show under section 3 or section 3A or section 4, as the case may be, after service of notice on the proprietor and after making such enquiry as it may consider necessary.

---

1. Sections 6-A and 6-B inserted by Act 14 of 1966.

(2) In making an assessment or re-assessment under sub-section (1), the authority prescribed under sub section (1) of section 6-A may, if it is satisfied that due to wilful mis-statement or suppression of facts by the proprietor, the tax has not been levied or has been levied at a rate lower than the rate at which it is leviable, direct the proprietor to pay, in addition to the tax assessed or re-assessed under sub-section (1), a penalty not exceeding one and a half times the tax so assessed or re-assessed :

Provided that no penalty under this sub-section shall be imposed unless the proprietor affected has had a reasonable opportunity of showing cause against such imposition.

(3) The powers under sub-section (1) may be exercised by the authority prescribed under sub-section (1) of section 6-A even though the original order of assessment, if any, passed in the matter has been the subject matter of an appeal or revision.

(4) In computing the period of limitation for assessment or re-assessment under this section, the time during which the proceedings for assessment or re assessment remained stayed under the orders of a civil court or other competent authority shall be excluded.]

7. *Exemptions.*—(1) The entertainments tax shall not be levied on payments for admission to any entertainment where the State Government is satisfied—

(*a*) that the entire gross proceeds of the entertainment are devoted to philanthropic, religious or charitable purposes without any charge on such proceeds for any expenses of the entertainment ; or

(*b*) that the entertainment is of wholly educational character ; or

[1][(*c*) that the entertainment is a cinematograph show conducted by a film club or a film society recognised by the Commissioner of Commercial Taxes and the show is conducted without deriving any profit ; or]

(*d*) that the entertainment is provided for purposes which are partly educational, cultural or scientific by an institution not conducted or established for profit ;

and by order declares that the entertainments tax shall not be levied.

---

1. Substituted by Act 14 of 1966.

(*e*) [1] * * *]

(2) [1](* * *)

8. *Refunds in certain cases.*—Where the State Government is satisfied that the whole of the net proceeds of an entertainment are devoted to philanthropic, religious or charitable purposes, and that in calculating the net proceeds, not more than twenty-five per cent of the gross proceeds have been deducted on account of the expenses of the entertainment, it shall, by order, direct repayment to the proprietor the amount of the entertainments tax paid in respect of the entertainment.

[2][9. *Manner of recovery of tax.*—Any amount due on account of the tax under section 3 or section 3A or section 4, may without prejudice to any other mode of collection, be recovered—

(*a*) as if it were an arrear of land revenue, or

(*b*) on application to any judicial magistrate, by such magistrate as if it were a fine imposed by him.)

[3][9-A. *Recovery of penalty.*—Any penalty payable under this Act shall be deemed to be entertainments tax under this Act for the purposes of collection and recovery and shall be without prejudice to the institution of any proceeding for any offence under this Act, or for the recovery of the entire amount remaining unpaid under this Act.

10. *Inspection.*—(1) (a) Any officer authorised by the State Government in this behalf may enter any place of entertainment while the entertainment is proceeding, and any place ordinarily used as a place of entertainment at any reasonable time, for the purpose of satisfying himself whether the provisions of this Act or any rules made thereunder are being complied with.

(*b*) Every officer so authorised shall be deemed to be a public servant within the meaning of section 21 of the Indian Penal Code (Central Act XLV of 1860).

(2) The proprietor of every entertainment or the owner or person in charge of any place ordinarily used as a place of entertainment shall give every reasonable assistance to the inspecting officer in the performance of his duties under sub-section (1).

---

1. Omitted by Act 14 of 1966.
2. Substituted by Act 14 of 1966.
3. Inserted by Act 14 of 1966.

(3) If any person prevents or obstructs the entry of the inspecting officer, he shall, in addition to any other punishment to which he is liable under any law for time being in force, on conviction, be punishable with fine which may extend to five hundred rupees.

11. *Admission of certain officers without payment.*—The officer referred to in section 10 or any other officer who has to enter any place of entertainment in pursuance of a duty imposed upon him by or under this Act or any other law shall not be required to pay for his admission to the entertainment.

[1][12. *Penalties.*—(1) (*a*) The proprietor of any entertainment or any person employed by him in any place of entertainment who admits any person to any place of entertainment in contravention of the provisions of section 5, or

(*b*) the proprietor of any entertainment who—

(i) fraudulently evades the payment of any tax due under this Act, or

(ii) contravents any of the provisions of this Act,

shall, on conviction, be liable in respect of each such offence to a fine which may extend to one thousand rupees:

Provided that in the absence of special and adequate reasons to the contrary to be mentioned in the judgment of the court, such fine shall not be less than five hundred rupees in the case of an offence falling under clause (*a*) or sub-clause (i) of clause (*b*).

(2) It shall be presumed until the contrary is proved that any person who is found without a ticket in any place of entertainment has been admitted by the proprietor of the entertainment or by the person employed by such proprietor in such place in contravention of the provisions of section 5].

[2][12A. *Summary disposal of certain cases.*—(1) A court taking cognizance of an offence under sub-clause (ii) of clause (*b*) of sub-section (1) of Section 12 shall state upon the summons to be served on the accused person that he may by a specified date prior to the hearing of the charge, plead guilty to the charge by registered letter and remit to the court such sum not exceeding two hundred rupees as the court may specify.

(2) Where an accused person pleads guilty and remits the sum specified under sub-section (1), the court may proceed to hear and dispose of the case in the absence of the accused, whether or not the prosecutor is also absent in like manner as if both parties had appeared and the accused had pleaded guilty.

---

1. Substituted by Act 14 of 1966.
2. Inserted by Act 31 of 1969.

13. *Composition of offences.*—The prescribed authority may accept from any person who has committed or is reasonably suspected of having committed an offence against this Act, by way of composition of such offence—

(*a*) where the offence consists of the failure to pay, or the evasion of any tax payable under this Act in addition to the tax so payable, a sum of money not exceeding [1][one thousand rupees] or double the amount of the tax payable, whichever is greater, and

(*b*) in other cases, a sum of money not exceeding [1][one thousand rupees.]

14. *Bar of certain proceedings.*—(1) No suit, prosecution or other proceeding shall lie against any officer or servant of the State Government for any act done or purporting to be done under this Act, without the previous sanction of the State Government.

(2) No officer or servant of the State Government shall be liable in respect of any such act in any civil or criminal proceeding, if the act was done in good faith in the course of the execution of duties or the discharge of functions imposed by or under this Act.

15. *Limitation for certain suits and prosecutions.*—No suit shall be instituted against the State Government and no suit, prosecution or other proceeding shall be instituted against any officer or servant of the State Government in respect of any act done or purporting to be done under this Act, unless the suit, prosecution or other proceedings instituted within six months from the date of the act complained of.

16. *Delegation of certain powers of the State Government.*—(1) The State Government may, by notification delegate all or any of its powers under this Act except those conferred upon it by sub-section (3) of section 1, section 18 and this section to any person or authority subordinate to the State Government, and may in like manner withdraw any powers so delegated.

(2) The exercise of any powers delegated under sub-section (1) shall be subject to such restrictions, limitations and conditions, if any as may be laid down by the State Government and shall also be subject to control and revision by it.

17. *Payment of compensation to local authorities.*—(1) Ten per cent of the proceeds of the entertainments tax under section 3 collected every year in respect of entertainments held within the jurisdiction of any local authority shall be credited to the State Government, and the balance of ninety per cent shall be paid to the local authority :

Provided that the State Government may direct that such balance shall be distributed between the local authority aforesaid and any other local authority or authorities in the neighbourhood in such proportions as the State Government may fix :

Provided further that nothing contained in this sub-section shall be deemed to prevent the State Government from modifying at any time any order which assigns the entire balance of ninety per cent of proceeds of the tax to a local authority, or as the case may be, fixes the proportion, in which such balance should be distributed among local authorities, if, in the opinion of the State Government,

(i) the said order had been passed under any mistake, whether of fact or of law ; or

(ii) the said order had been passed in ignorance of or without duly taking into account any material fact ; or

(iii) any new circumstances have arisen since the order was passed which make it expedient to modify it :

Provided also that no such modification shall be made in respect of any period after the expiry of two years from the end of that period.

Explanation.—In this sub-section "year" shall mean the financial year.

(2) Whenever any modification is made under the second proviso to sub-section (1) in respect of any period, the State Government may recover from any local authority any sum paid to it in excess of what it would have been entitled to in accordance with the order as modified.

18. *Power to make rules.*—(1) The State Government may, subject to the condition of previous publication, make rules by notification, to carry out the purposes of this Act.

(2) In particular and without prejudice to the generality of the foregoing power, such rules may provide for—

(*a*) [1][* * * *]

(*b*) the use of tickets covering the admission of more than one person and the calculation of the tax thereon ; and for the payment of the tax on the transfer from one part of a place of entertainment to another, and on payments for seats or other accommodation ;

---

1. Clause (a) omitted by Act 14 of 1966.

(*c*) controlling the use of barriers or mechanical contrivances (including the prevention of the use of the same barrier or mechanical contrivance for payments of a different amount) and for securing proper records of admission by means of barriers or mechanical contrivances.

(*d*) the checking of admission, the keeping of accounts and the furnishing of returns by the proprietors of entertainments [2][* * * *].

[1][(*e*) for appeals and revisions in respect of proceedings under this Act, the period within which such appeals shall be preferred and the fees to be paid in respect of such appeals ;

(*f*) the proper maintenance of accounts and submission of returns ;

(*g*) the time and manner of payment and collection of the tax under this Act ;

(*h*) the duties and powers of officers appointed for enforcing the provisions of this Act ;

(*i*) the issue of passes by the proprietors of entertainments for the admission of officers who have to perform any duty imposed upon them by law ; and

(*j*) any other matter for which there is no provision or no sufficient provision in this Act and for which provision is, in the opinion of the State Government, necessary for giving effect to the purposes of this Act.

(3) In making a rule under sub-section (1) or sub-section (2), the State Government may provide that a breach thereof shall be punishable with fine which may extend to [2][one thousand rupees]

[3][(3-A) A rule under this Act may be made with retrospective effect; and when such rule is made, the reasons for making the rule shall be specified in a statement laid before both Houses of the State Legislature. Subject to any modification made under sub-section (4), every rule made under this Act shall have effect as if enacted in this Act.

---

2. Certain words were omitted by Act 14 of 1966.
1. Substituted by Act 14 of 1966.
2. Substituted by Act 14 of 1966.
3. Ins. by Act 14 of 1966.

(4) All rules made under this section shall be laid as soon as may be after they are made before each House of the State Legislature while it is in session for a total priod of thirty days which may be comprised in one session or in two or more sessions and if before the expiry of the said period, either House of the State Legislature makes any modification in the rules or directs that any rule shall not have effect and if the modification or direction is agreed to by the other House, the rules shall thereafter have effect only in such modified form or be of no effect, as the case may be.

19. *Repeal and savings.*—(1) The Bombay Entertainments Duty Act, 1923 (Bombay Act I of 1923), as in force in the Bombay Area, the Mysore Amusements Tax Act, 1932 (Mysore Act VIII of 1932), as in force in the Mysore Area except Bellary District, the Madras Entertainments Tax Act, 1939 (Madras Act X of 1939), as in force in the Bellary District, the Madras Entertainments Tax Act, 1939 (Madras Act X of 1939), as in force in the Madras Area, the Hyderabad Entertainments Tax Act, 1355 Fasli (Hyderabad Act V of 1355 F.), the Hyderabad Cinema Shows Tax Act, 1952 (Hyderabad Act XXVI of 1952) and section 114 of the Hyderabad District Municipalities Act, 1956 (Hyderabad Act XVIII of 1956), as in force in the Hyderabad Area, the Mysore Cinematograph Shows Tax Act, 1951 (Mysore Act XVI of 1951), as in force in the Mysore Area and the Coorg Entertainments Tax Act, 1953 (Coorg Act VII of 1953) as in force in the Coorg District and any other provision of law, rule or bye-law in force in any area of the State of Mysore imposing a tax on entertainments or amusements whether called a tax on theatres or cinematograph shows or otherwise are hereby repealed:

Provided that such repeal shall not affect—

(*a*) the previous operation of the said enactments, laws, rules or bye-laws or anything duly done or suffered thereunder; or

(*b*) any right, privilege, obligation or liability (including liability to pay any tax), acquired, accrued or incurred under the said enactments, laws, rules or bye-laws; or

(*c*) any penalty, or punishment incurred in respect of any offence committed against the said enactments, laws, rules or bye-laws; or

(*d*) any investigation, legal proceeding (including proceeding for recovery of any tax) or remedy in respect of any such right, privilege, obligation, liability or punishment as aforesaid;

and any such investigation, legal proceeding or remedy may be instituted, continued or enforced and any such penalty or punishment may be imposed as if this Act had not been passed.

(2) Notwithstanding anything contained in sub-section (1), for the purpose of giving effect to the proviso to sub-section (1), the State Government may, by notification make such provision as appears to it to be necessary or expedient—

(*a*) for making ommissions from, additions to and adaptations and modifications of the rules, notifications and orders issued under the repealed enactments or laws;

(*b*) for specifying the authority, officer or person who shall be competent to exercise such functions exercisable under any of the repealed enactments or laws or any rules, notifications, or orders issued thereunder as may be mentioned in the said notification.

20. *Power to remove difficulties.*—If any difficulty arises in giving effect to the provisions of this Act, the State Government may, by notification, make such provisions as appear to it to be necessary or expedient for removing the difficulty.

THE MYSORE (PERSONAL AND MISCELLANEOUS) INAMS ABOLITION (AMENDMENT) ACT, 1958.

ARRANGMENTS OF SECTIONS

Sections.

1. Short title.
2. Amendment of section 5.
3. Insertion of new section 10A.
4. Amendment of section 18.
5. Amendment of section 19.
6. Amendment of section 39.

MYSORE ACT No. 1 OF 1959

(First published in the Mysore Gazette *on the Twenty-second day of January* 1959).

THE MYSORE (PERSONAL AND MISCELLANEOUS) INAMS ABOLITION (AMENDMENT) ACT, 1958.

(Received the assent of the President on the Fourteenth day of January 1959)

AN ACT FURTHER TO AMEND THE MYSORE (PERSONAL AND MISCELLANEOUS) INAMS ABOLITION ACT, 1954.

WHEREAS it is expedient further to amend the Mysore (Personal and Miscellaneous) Inams Abolition Act, 1954 (Mysore Act 1 of 1955);

BE it enacted by the Mysore State Legislature in the Ninth Year of the Republic of India as follows:—

1. *Short title.*—This Act may be called the Mysore (Personal and Miscellaneous) Inams Abolition (Amendment) Act, 1958.

2. *Amendment of section* 5.—To sub-section (2) of section 5 of the Mysore (Personal and Miscellaneous) Inams Abolition Act, 1954 (Mysore Act 1 of 1955), (hereinafter referred to as the principal Act), the following proviso shall be inserted and shall be deemed always to have been inserted, namely:—

> "Provided that where a permanent tenant entitled to be registered as an occupant of land under sub-section (1) is shown as a registered occupant in the settlement register and other records referred to in section 117 of the [1][Land Revenue Code, or where the rent paid by a permanent tenant entitled to be registered as an occupant under sub-section (1) is equal to the land revenue, no premium shall be payable under this sub-section."

3. *Insertion of new section* 10-*A*.—After section 10 of the principal Act, the following section shall be inserted, namely:—

"10-A.—*Entries to be made in the record of rights.*—(1) After the determination of claims under section 10, the Deputy Commissioner shall send the prescribed particulars of the decision to the

1. Now see the Mysore Land Revenue Act, 1964 (12 of 1964).

officer maintaining the record of rights under the [1][Mysore Land Record of Rights Act, 1958.

(2) On receipt of the particulars under sub-section (1), and notwithstanding anything contained in the [1][Mysore Land Record of Rights Act, 1958, the officer concerned shall enter such particulars in the registers."

4. *Amendment of section* 18.—In section 18 of the principal Act, to clause (ii) of sub-section (2), the following proviso shall be added, namely :—

"Provided that the amount payable under the bonds issued under this clause may be repaid in such number of instalments not exceeding ten as may be prescribed."

5. *Amendment of section* 19.—(*a*) Section 19 of the principal Act shall be re-numbered as sub-section (1) of that section and in the said sub-section, for the word "one-tenth", the word "one-fifth" shall be substituted.

(*b*) After the said sub-section (1), the following sub-sections shall be added, namely :—

"(2) Interest at the rate specified in sub-section (1) of section 18 on the estimated amount of compensation or on the balance of the estimated amount of compensation after deducting the interim payment under sub-section (1), may be paid every year until the compensation is determined under section 20—

(*a*) if there are no persons interested in the compansation other than such inamdar, to such inamdar ;

(*b*) if there are persons other than the inamdar interested in the compensation, who have made claims under section 21, to such person or persons and in such proportions as all the persons interested in the compensation may by agreement in writing specify.

(3) The interim compensation payable under sub-section (1) and the interest payable under sub-section (2) may be paid in the prescribed manner."

6. *Amendment of section* 39.—In sub-section (2) of section 39 of the principal Act, the words "of the District" shall be omitted.

---

1. Now see the Mysore Land Revenue Act, 1964 (12 of 1964).

THE MYSORE WEIGHTS AND MEASURES (ENFORCEMENT) ACT, 1959.

ARRANGEMENTS OF SECTIONS

CHAPTER I

Sections :

1. Short title extent and commencement.
2. Definitions.

CHAPTER II

Standard Weights and Measures

3. Working Standards.
4. Secondary Standards.
5. Reference standards.
6. Standard weighing and measuring instruments.
7. Prohibition of use of weights and measures other than standard weights and measures.
8. Power to prescribe the use of weights only, or measures only, in certain cases.

CHAPTER III

Verification and Stamping of Weights and measures

9. Marking of denominations on weights and measures.
10. Prohibition of sale of unstamped weights and measures.
11. Prohibition of use of unstamped weights and measures.
12. Power of State Government to exempt.
13. Prohibition against manufacture, etc., of weights and measures without licence.
14. Marking of weights or measures on sealed containers.
15. Appointment of Controller, Assistant Controller and Inspectors.
16. Verification and stamping by Inspectors.
17. Power to inspect, etc.
18. Inspector not to be maker, adjuster or seller of weights and measures or weighing or measuring instruments.
19. Manufacturers, etc., to maintain records and documents.
20. Appeals.
21. Levy of fees.
22. Validity of weights and measures duly stamped.

CHAPTER IV

Penalties

23. Penalty for sale or delivery by weight or measure other than standard weight or measure.
24. Penalty for sale of unstamped weights and measures.
25. Penalty for use of unstamped weights and measures.

26. Penalty for manufacture of weights, etc., without licence.
27. Penalty for use of weights or measures in contravention of section 8.
28. Penalty for failure to mark weight or measure on sealed containers.
29. Penalty for fraudulent use of weights, measures, etc.
30. Penalty for being in possession of false weight or measures, etc.
31. Penalty for making or for selling false weight or measure, etc.
32. Penalty for giving short weight or measure.
33. Penalty for forging, etc., of weights, measures, etc.
34. Penalty for neglect or refusal to produce weight or measure, etc., for inspection.
35. Penalty for breach of duty of by Inspector.

CHAPTER VI

Miscellaneous

36. Protection of persons acting in good faith.
37. Cognizance of offences, etc.
38. Stamped weights, etc., to be pursumed to be correct.
39. Offences by Companies.
40. Delegation of powers.
41. Limits of error to be tolerated in weights and measures.
42. Power to make rules.
43. Rules and orders to be laid before the State Legislature.
44. Repeal and savings.

MYSORE ACT No. 2 OF 1959

(*First published in the* Mysore Gazette *on the Twenty-second day of January* 1959).

THE MYSORE WEIGHTS AND MEASURES (ENFORCEMENT) ACT, 1958.

(*Received the assent of the President on the Fourteenth day of January* 1959)

AN ACT TO PROVIDE FOR THE ENFORCEMENT OF STANDARD WEIGHTS AND MEASURES AND FOR MATTERS CONNECTED THEREWITH.

WHEREAS it is expedient to provide for the enforcement of standard weights and measures and for matters connected therewith ;

BE it enacted by the Mysore State Legislature in the Ninth Year of the Republic of India as follows :—

CHAPTER I

PRELIMINARY

1. *Short title, extent and commencement.*—(1) This Act may be called the Mysore Weights and Measures (Enforcement) Act, 1958.

(2) It extends to the whole of the State of Mysore.

(3) It shall come into force on such date as the State Government, may, by notification in the official Gazette, appoint and different dates may be appointed for different provisions of this Act or for different areas or for different classes of undertakings or for different classes of goods.

2. *Definitions.*—In this Act, unless the context otherwise requires,—

(a) "commercial weight or measure" means a weight or measure purporting to be a standard weight or measure used in any transactions for trade or commerce ;

(b) "Controller" means the Controller of Weights and Measures appointed under section 15 ;

(c) "Inspector" means an Inspector of Weights and Measures appointed under section 15 ;

(d) "measuring instrument" means any measuring instrument other than a weighing instrument and includes any instrument for the measurement of length, area, volume or capacity ;

(e) " Mint " means the mint of the Central Government either in Bombay or in Calcutta ;

(f) " prescribed " means prescribed by rules made under this Act ;

(g) " standard weight or measure " means any unit of mass or measure referred to in sub-section (1) of section 13 of the Standards of Weights and Measures Act, 1956 (Central Act 89 of 1956) and includes any other weight or measure permitted to be continued to be used by the Central Government in pursuance of sub-section (1) of section 14 of the said Act ;

(h) " reference standards " means the sets of standard weights and measures supplied to the State Government by the Central Government in pursuance of sub-section (2) of section 15 of the Standards of Weights and Measures Act, 1956 ;

(i) " Rules " means rules made under section 42 ;

(j) " stamping " includes casting, engraving, etching, branding or otherwise marking in such manner as to be, so far as practicable, indelible and the expression " stamp " and other expressions relating thereto shall be construed accordingly ;

(k) " verification " with its grammatical variations used with reference to a weight or measure or weighing or measuring instrument, includes the process of comparing, checking or testing such weight or measure or weighing or measuring instrument and also includes re-verification ;

(l) " weighing instrument " means any instrument used for weighing and includes scales with the weights belonging thereto, scale 1 beams, balances, spring balances, steel, yards and other weighing machines.

CHAPTER II

Standard Weights and Measures

3. *Working standards.*—(1) For the purpose of verifying the correctness of commercial weights and measures and weighing and measuring instruments used in transactions for trade or commerce, the State Government shall cause to be prepared such number of authenticated sets of standard weights and measures as it may think fit to be working standards, and special sets of working standards in relation to bullion and precious stones may also be prepared.

(2) The working standards shall be made of such material and according to such designs and specifications and shall be prepared by such agency and shall be stamped and authenticated by such person or authority and in such manner as may be prescribed.

(3) The working standards shall be kept by such officers as the State Government may direct at such places, and in such manner as may be prescribed.

(4) A working standard shall be verified with the secondary standard and marked by such persons, at such places, at such intervals and in such manner as may be prescribed :

Provided that a special working standard in relation to bullion and precious stones shall be verified with the reference standard.

(5) A working standard which is not so verified and marked within the prescribed period shall not be deemed legal or be used for the purposes of this Act.

(6) A working standard which has become defective shall not be deemed legal or be used for the purposes of this Act, until it has been verified and marked in the prescribd manner.

4. *Secondary standards.*—(1) For the purpose of verifying the correctness of the working standards, the State Government may cause to be prepared at the Mint, such number of authenticated sets of standard weights and measures as them may think fit. Such sets shall be called the secondary standards.

(2) The secondary standards shall be made of such material and according to such design and specifications as may be prescribed and shall be stamped and authenticated by such person or authority as the Central Government may direct.

(3) The secondary standards shall be kept by such officers, as the State Government may direct, at such places, and in such manner as may be prescribed.

(4) A secondary standard shall be verified with the reference standard at least once in every period of five years and shall be marked with the date of verification in the prescribed manner by such person or authority as the State Government may direct.

(5) A secondary standard which is not so verified and marked within the aforesaid period shall not be deemed legal and shall not be used for the purpose of this Act.

5. *Reference Standards.*—The reference standards shall be kept by such officers, at such places, and in such manner as the State Government may direct.

6. *Standard weighing and measuring instruments.*—(1) For the purpose of verifying the correctness of commercial weights and measures or weighing and measuring instruments used in transactions for trade or commerce, the State Government may cause to be prepared as many sets of weighing and measuring instruments as it may deem necessary.

(2) Such instruments shall be of such kind, kept in such number and shall be verified and stamped in such manner as may be prescribed.

(3) Such instruments shall be kept at all places where secondary standards or working standards are kept.

7. *Prohibition of use of weights and measures other than standard weights and measures.*—(1) Notwithstanding anything contained in any other law or any custom, usage or practice, no unit of mass or measure, other than the standard weights or measures shall be used in any transactions for trade or commerce or any dealing or contract or for any work to be done or goods to be sold or delivered in any area or class of goods or undertakings in respect of which this Act has come into force.

(2) Any custom, usage, practice or method of whatever nature which permits in any trade, a trader, seller or buyer to demand, receive or cause to be demanded or received any quantity of article in excess of, or less than, the quantity fixed by the weight or measure by which the contract or dealing in respect of the said article has been made, shall be void.

(3) Any transaction, dealing or contract, had or made after the expiry of three months from the commencement of this Act, shall, in so far as it contravenes the provisions of sub-section (1), be void.

8. *Power to prescribe the use of weights only, or measures only, in certain cases.*—Notwithstanding anything contained in this Act, the State Government may, by notification in the official Gazette, direct that in any specified trade or class of trades, no transaction, dealing or contract shall be made or had except by weight only, or except by measure only, and such notification shall take effect in such area, with effect from such date, and subject to such conditions, if any, as may be specified therein.

CHAPTER III

Verification and Stamping of Weights and Measures

9. *Marking of denominations on weights and measures.*—Every weight or measure manufactured for use as commercial weight or measure shall bear the description which it purports to be, marked legibly on it in such manner as may be prescribed.

10. *Prohibition of sale of unstamped weights and measures.*—No commercial weight or measure or weighing or measuring instrument shall be sold or delivered unless it has been verified or reverified in accordance with the rules made under this Act and stamped in the prescribed manner by an Inspector with a stamp of verification under this Act.

11. *Prohibition of use of unstamped weights or measures.*—No weight or measure or weighing or measuring instrument shall be used in transactions in trade or commerce unless it has been verified or reverified in accordance with the rules made under this Act and stamped in the prescribed manner by an Inspector, with a stamp of verification under this Act.

12. *Power of State Government to exempt.*—Where the size of a commercial weight or measure renders it impracticable to have any denomination marked on it under the provisions of section 9 or to be stamped under the provisions of section 10 or section 11, the State Government may, by notification in the official Gazette, exempt such weights or measures from being so stamped.

13. *Prohibition against manufacture, etc., of weights and measures without licence.*—No person shall, in course of any trade, manufacture, repair or sell any commercial weight or measure or any weighing or measuring instrument unless has obtained in the prescribed manner a licence in this behalf from the State Government or such officer as the State Government may authorise in this behalf.

14. *Marking of weights or measures on sealed containers.*—No person shall sell, offer for sale, expose for sale, or have in his possession for sale, any article contained in a sealed package or container unless such package or container bears thereon, or on a label securely attached thereto, a description of the net weight or measure of the article contained therein;

Provided that the provisions of this section shall not apply to an article sold, offered for sale, exposed for sale, or in possession for sale which is not ordinarily sold in transactions for trade or commerce by weight or measure.

15. *Appointment of Controller, Assistant Controller and Inspectors.*—(1) The State Government may appoint a Controller of Weights and Measures for the State and as many Deputy Controllers, Assistant Controllers and Inspectors of Weights and Measures as may be necessary for exercising the powers and discharging the duties conferred or imposd on them by or under this Act.

(2) The State Government may, by general or special order define the local limits within which each Inspector shall exercise the powers and discharge the duties conferred or imposed on Inspctors by or under this Act.

(3) Subject to the provisions of this Act, all Deputy Controllers, Assistant Controllers and Inspectors of Weights and Measures shall perform their functions under the general superintendence and control of the Controller; and the Controller, Deputy Controllers and the Assistant Controllers of Weights and Measures may, in addition to the powers and duties conferred or imposed on them by or under this Act, exercise any power or discharge any duty so conferred or imposed on Inspectors.

(4) The Controller, every Deputy Controller, every Assistant Controller and every Inspector of Weights and Measures, appointed under sub-section (1) shall be deemed to be a public servant within the meaning of section 21 of the Indian Penal Code.

16. *Verification and stamping by Inspectors.*—(1) Every Inspector shall, for the purpose of verification of weights and measures and weighing and measuring instruments, attend at such place and time within his jurisdiction as may be appointed in this behalf by the Controller.

(2) The Inspector shall verify every weight or measure or weighing or measuring instrument which is brought to him for the purpose of verification and if he finds such weight or measure or weighing or measuring instrument to be correct and in conformity with the Standards of Weights and Measures Act, 1956 (Central Act 89 of 1956), and the rules made thereunder, he shall stamp the same with a stamp of verification in the prescribed manner.

17. *Power to ispect, etc.*—(1) An Inspector may, within the area under his jurisdiction, inspect at all reasonable times, the weights, measures and weighing and measuring instruments which are used in

transactions for trade or commerce or are in the possession of any person or are on any premises for such use and may verify every such weight or measure or weighing or measuring instrument with a secondary or working standard or weighing or measuring instrument prescribed for the purpose.

(2) For the purpose of verifying the correctness of any weight or measure used in any transaction, an Inspector may also verify the weight or measure of any article sold or delivered in the course of the transaction.

(3) An Inspector may, at all reasonable times, require any trader or any employee or agent of a trader to produce before him for inspection, all weights and measures and weighing and measuring instruments which are used by him or are in his possession or are kept on any premises used for trade and all documents and records relating thereto and such trader, employee or agent shall comply with such requirements.

(4) An Inspector may seize and detain any weight or measure or weighing or measuring instrument in respect of which an offence under this Act appears to have been committed or which appears to have been or which might be used in the commisison of such an offence, and may also seize and detain any articles sold or delivered or caused to be sold or delivered by means of such weight or measure or weighing or measuring instrument together with any documents or records relating thereto.

(5) Where an Inspector has reasons to believe that a sealed package or container does not actually contain the net weight or measure of the article which it purports to contain, he may break open the sealed package or container and verify its contents; and if, on such verification, the net weight or measure of the article is found to be correct, he shall reseal the package or container where it is possible so to do without injury to the contents thereof and attach a certificate thereto stating the corrcet weight or measure of the article, but if, on the other hand, the net weight or measure of the article is found to be incorrect, he may seize and detain the package or container and the article contained therein.

(6) For the purpose of inspection under this section an Inspector may, at all reasonable times, enter into any place where weights, measures or weighing or measuring instruments are used or kept for use in transactions for trade or commerce and inspect such weights and measures and weighing and measuring instruments.

18. *Inspector not to be maker, adjuster or seller of weights and measures or weighing or measuring instruments.*—An Inspector shall not be employed in the making, adjusting or selling of weights or measures, of weighing or measuring instruments :

Provided that in any area in which it appears to the State Government desirable that an Inspector should be allowed to adjust or sell weights or measures, or weighing or measuring instruments, the State Government may, if it thinks fit, authorise such Inspector to adjust or sell weights, measures, or such instruments accordingly.

19. *Manufacturers, etc., to maintain records and documents.*—(1) Every manufacturer, repairer or dealer in weights and measures or weighing or measuring instruments, and every person using them in transactions for trade or commerce shall maintain such records and accounts as may be prescribed and if required to do so by an Inspector, shall produce such records and accounts before him.

(2) Notwithstanding anything contained in sub-section (1), if the State Government is of opinion that having regard to the nature of business carried on by such manufacturer, repairer or dealer, it is necessary so to do, it may, by order, exempt such person or class of persons from the operation of that sub-section.

20. *Appeals.*—(1) Any person aggrieved by any decision of an Inspector under this Act may, within sixty days from the date of the decision, prefer an appeal to the Controller, or any Deputy Controller, or any Assistant Controller of Weights and Measures specially authorised in this behalf by the State Government.

(2) Any person aggrieved by any original decision of the Controller or a Deputy Controller, or an Assistant Controller of Weights and Measures under this Act, may within sixty days from the date of the decision, prefer an apeal to the State Government.

(3) On receipt of an apeal under sub-section (1) or (2), the appellate authority shall, after giving the person concerned a reasonable opportunity of being heard, decide the appeal and the decision of the appellate authority shall be final.

21. *Levy of fees.*—The State Government shall charge such fees—

(*a*) for the grant of a licence under section 13, for the manufacture, repair or sale of commercial weights and measures and weighing and measuring instruments ; and

(*b*) for the verification, marking, stamping and adjustment of commercial weights and measures and weighing and measuring instruments ;

as may be prescribed.

22. *Validity of weights and measures duly stamped.*—A weight or measure or weighing or measuring instrument, duly stamped by an Inspector under this Act, shall be a legal weight or measure or weighing or measuring instrument in all places in which this Act has come into force unless it is found to be false or defective and shall not be liable to be re-stamped by reason merely of the fact that it is used in any place other than that in which it was originally stamped.

CHAPTER IV.

PENALTIES.

23. *Penalty for sale or delivery by weight or measure other than standard weight or measure.*—Whoever, after the expiry of three months from the commencement of this section, sells or causes to be sold or delivers or causes to be delivered in the course of any transaction for trade or commerce any article by any denomination of weight or measure other than one of the standard weights or measures shall, on conviction, be punished with a fine which may extend to two thousand rupees and for every succeeding offence, with imprisonment for a period which may extend to three months and with fine.

24. *Penalty for sale of unstamped weights and measures.*—Whoever sells or delivers any weight or measure or any weighing or measuring instrument which has not been verified or re-verified or stamped in accordance with the provisions of this Act and the rules made thereunder shall, on conviction, be punished with fine which may extend to one thousand rupees.

25. *Penalty for use of unstamped weights and measures.*—Whoever uses in any transaction for trade or commerce, or has in possession for such use, any weight or measure or any weighing or measuring instrument which has not been verified or re-verified or stamped in accordance with the provisions of this Act and the rules made thereunder shall, on conviction, be punished for a first offence with fine which may extend to one thousand rupees, and for every succeeding offence, with imprisonment for a period which may extend to three months and with fine.

Explanation 1.—When any such weight or measure or weighing or measuring instrument is found in the possession of any trader or any empolyee or agent of such trader, such trader, employee or agent shall be presumed, until the contrary is proved, to have had it in his possession for use in transactions for trade or commerce.

Explanation 2.—Where any weight or measure or weighing or measuring instrument is used or possessed in contravention of this section by any employee or agent of a trader on behalf of such a trader, such trader shall, unless he proves that the offence under this section was committed by his employee or agent without his knowledge or consent, be also deemed to be guilty of such offence.

26. *Penalty for manufacture of weights, etc., wthout licence.*—If any person manufactures, repairs, or sells any weight or measure or weighing or measuring instrument, without obtaining a licence as required by section 13, shall, on conviction, be punished with imprisonment for a period which may extend to three months, or with fine, or with both.

27. *Penalty for use of weight or measure in contravention of section* 8.—Whoever contravenes any of the provisions of a notification issued under section 8 shall, on conviction, be punished with fine which may extend to one thousand rupees.

28. *Penalty for failure to mark weight or measure on sealed containers.*—Whoever contravenes the provisions of section 14 shall, on conviction, be punished with fine which may extend to one thousand rupees.

29. *Penalty for fraudulent use of weights, measure, etc.*—Whoever fraudulently uses any standard weight or measure or weighing or measuring instrument which he knows to be false, shall, on conviction, be punished with imprisonment for a period which may extend to one year, or with fine or with both.

30. *Penalty for being in possession of false weight or measure, etc.*—Whoever is in possession of any commercial weight or measure or weighing or measuring instrument which he knows to be false, intending that the same may be fraudulently used, shall on conviction be punished, with imprisonment for a period which may extend to one year, or with fine or with both.

31. *Penalty for making or for selling false weights or measure, etc.,*—Whoever makes, sells or disposes of or causes to be made, sold or disposed of any standard weight or measure or weighing or

measuring instrument which he knows to be false, in order that the same may be used as true, or knowing that the same is likely to be used as true, shall, on conviction, be punished with imprisonment for a period which may extend to one year, or with fine or with both.

32. *Penalty for giving short weight or measure.*—Whoever in selling any article by weight or measure, delivers or causes to be delivered to the purchaser less than what is purported to be sold shall, if the deficiency exceeds the prescribed limit of error, on conviction, be punished with fine which may extend to three hundred rupees.

33. *Penalty for forging, etc., of weights, measures, etc.*—(1) Whoever forges or counterfeits any stamp used under this Act for the stamping of any standard weight or measure or weighing or measuring instrument or possesses any such counterfeit stamp, or removes a stamp from any standard weight or measure or weighing or measuring instrument and inserts the same into another weight or measure or weighing or measuring instrument or wilfully increases or diminishes a weight or measure so stamped, shall on conviction be punished with imprisonment for a period which may extend to one year, or with fine, or with both.

(2) Whoever knowingly uses, sells, utters, disposes of or exposes for sale any weight or measure or weighing or measuring instrument with such forged or counterfeit stamp thereon, or a weight or a measure so increased or diminished, shall, on conviction be punished with imprisonment for a period which may extend to six months or with fine, or with both.

34. *Penalty for neglect or refusal to produce weight or measure, etc., for inspection.*—Whoever—

(*a*) refuses or neglects to produce for inspection under section 17, any weight or measure or weighing or measureing instrument or any document or record relating thereto in his possession or on his premises, or

(*b*) refuses to permit an Inspector to inspect and verify any such weight, measure, instrument, document or record; or

(*c*) obseructs the entry of an Inspector under section 17, or

(*d*) otherwise obstructs or hinders an Inspector in the performance of his duties under this Act,

shall, on conviction, be punished with fine which may extend to five hundred rupees.

35. *Penalty for breach of duty by inspector.*—If an Inspector knowingly stamps a weight or measure or weighing or measuring instrument in contravention of the provisions of this Act, or of the rules made thereunder, he shall, on conviction, be punished with imprisonment for a period which may extend to one year, or with fine, or with both.

CHAPTER V

MISCELLANEOUS

37. *Cognizance of offences, etc.*—(1) No court shall take cogni- servant of the State Government shall be liable in respect of any act in any civil or criminal proceeding if the act was done in good faith, in the course of the execution of duties or the discharge of the functions imposed by or under the Act.

37. *Cognizance of offences, etc.*—(1) No court shall take congizance of an offence punishable under this Act except upon a complaint in writing made by the Controller or any officer authorised in this behalf by the Controller by general or special order.

(2) No court inferior to that of a Magistrate of the First Class shall try any offence punishable under this Act.

38. *Stamped weights, etc., to be presumed to be correct.*—A weight or measure or weighing or measuring instrument duly stamped under the provisions of this Act and the rules made thereunder shall be presumed to be correct until its inaccuracy is proved, if it is produced in any court by any Inspector having charge thereof or by any person acting under the general or special authority of the Controller.

39. *Offences by companies.*—(1) If the person committing an offence under this Act is a company, every person who, at the time the offence was committed, was in-charge of, and was responsible to, the company for the conduct of the business of the company as well as the company, shall be deemed to be guilty of the offence and shall be liable to be proceeded against and punished accordingly:

Provided that nothing contained in this sub-section shall render any such person liable to punishment if he proves that the offence was committed without his knowledge or that he exercised all due diligence to prevent the commission of such offence.

(2) Notwithstanding anything contained in sub-section (1), where an offence under this Act has been committed by a company and it is proved that the offence has been committed with the consent

or connivance of, or is attributable to any neglect on the part of, any director, manager, secretary or other officer such director, manager, secretary or other officer shall also be deemed to be guilty of that offence and shall be liable to be proceeded against and punished accordingly.

Explanation :—For the purposes of this section :—

(*a*) " company " means any body corporate and includes a firm or other association of individuals ; and

(*b*) " director ", in relation to a firm, means a partner in the firm.

40. *Delegation of powers.*—The State Government may, by notification in the official Gazette, direct that any power exercisable by it under this Act or rules made thereunder shall, in relation to such matters and subject to such conditions, as may be specified in the direction be exercisable also by such officer or authority subordinate to the State Government as may be specified in the notification :

Provided that nothing contained in this section shall apply to any power of the State Government to make rules under this Act.

41. *Limits of error to be tolerated in weights and measures.*—Subject to any rules that may be made under the Standards of Weights and Measures Act, 1956 (Central Act 89 of 1956) in this behalf, the State Government may prescribe the limits of error which may be tolerated—

(*a*) in secondary standards referred to in section 4 ;

(*b*) in working standards referred to in section 3 ;

(*c*) in commercial weights and measures or in selling articles by weight or measure generally or as regards any trade or class of trades ; and

(*d*) weighing and measuring instruments.

42. *Power to make rules.*—(1) The State Government may, by notification in the official Gazette, make rules to carry out the purposes of this Act.

(2) In particular, and without prejudice to generality of the foregoing power, such rules may provide for all or any of the following matters, namely :—

(*a*) the material of which and the designs and specifications according to which working standards may be made,

the agency by which such standards may be prepared, the person by whom or the authority by which and manner in which such standards may be stamped and authenticated the places at which and the custody and manner in which such standards may be kept;

(*b*) the procedure for the verification or re-verification and marking of working standards, the persons by whom, the places at which and the custody and manner in be marked;

(*c*) the material of which and the designs and specifications according to which secondary standards may be made the places at which and the custody and manner in which such standards may be kept;

(*d*) the procedure for the verification or re-verification and marking of secondary standards and the manner in which they may be marked;

(*e*) the number of weighing and measuring instruments to be kept, the manner in which they may be verified and stamped and necessary particulars regarding the same;

(*f*) the manner in which commercial weights and measures may be marked by manufacturers;

(*g*) the form and manner in which, and the conditions subject to which licence may be granted to persons for manufacture, repair or sale of commercial weights and measures and weighing and measuring instruments;

(*h*) the qualifications, functions and duties generally of Inspectors under this Act;

(*i*) verification and stamping of weights and measures and weighing and measuring instruments and the period with in which they are to be re-verified;

(*j*) inspection of weights and measures and weighing and measuring instruments used in transactions for trade or commerce;

(*k*) the seizure, detention and disposal of weights and measures which are not authorised by this Act;

(*l*) the books, accounts and records relating to weights and measures and weighing and measuring instruments to be maintained and the manner in which they may be maintained or produced;

(*m*) the limits of error which may be tolerated in secondary or working standards;

(*n*) the limts of error which may be tolerated in weights and measures and weighing and measuring instruments used or intended to be used in transactions for trade or commerce ;

(*o*) the limits of error which may be tolerated in selling articles by weight or measure generally or as regards any trade or class of trades ;

(*p*) the form and manner in which appeals may be preferred under section 20, and the procedure for hearing appeals ;

(*q*) the fees which may be charged for the grant of licences under section 13 and for verification, re-verification, adjustment and stamping of weights and measures and weighing and measuring instruments and the collection and levy of the same ;

(*r*) any other matter which has to be, or may be, prescribed.

(3) In making any rule under this section, the State Government may provide that a breach thereof shall be punishable with fine which may extend to five hundred rupees.

(4) The power to make rules under this section shall be subject to the condition of previous publication in the official Gazette.

43. *Rules and orders to be laid before the State Legislature.*— Every notification issued under section 8 or section 12 and every rule made under section 42 shall as soon as may be after it is issued, be laid before each House of the State Legislature while it is in session for a total period of thirty days which may be comprised in one session or in two or more sessions and if befre the expiry of the said period, either House of the State Legislature makes any modification in the notification or rule, or directs that the notification or rule shall not have effect and if the modification or direction is agreed to by the other House, the notification or rule shall thereafter have effect only in such modified form or be of no effect, as the case may be.

44. *Repeal and savings.*—(1) On the coming into force of this Act, 1958 or any part thereof in any area or areas—

the Bombay Weights and Measures Act, 1932 (Bombay Act XV of 1932), as in force in the Bombay Area ; the Coorg Weights and Measures Act, 1954 (Coorg Act VII of 1954) as in force in the Coorg District ; the Hyderabad Weights and Measures Act, 1356F

(Hyderabad Act XIV of 1356 Fasli) as in force in the Hyderabad Area; the Madras Weights and Measures Act, 1948 (Madras Act XXII of 1948) as in force in the Madras Area;

the Madras Weights and Measures Act, 1948 (Madras Act XXII of 1948) as in force in the Bellary District; the Mysore Measures of Length Act, 1890 (Mysore Act III of 1890) and the Mysore Weights and Measures Act, 1902 (Mysore Act III of 1902) as in force in the Mysore Area, shall, to the extent to which they contain any provision which corresponds to any provision of this Act, stand repealed in such area or eareas :

Provided that such repeal shall not affect—

(*a*) the previous operation of the said enactments or anything duly done or suffered thereunder ; or

(*b*) any right, privilege, obligation or liability acquired accrued or incurred under the said enactments ; or

(*c*) any penalty, forfeiture or punishment incurred in respect of any offence committed against the said enactments ;

or

(*d*) any investigation, legal proceeding or remedy in respect of any such right, privilege, obligation, liability forfeiture or punishment as aforesaid ;

and any such investigation, legal proceeding or remedy may be instituted, continued or enforced, and any such penalty, forfeiture or punshment may be imposed as if this Act had not been passed :

Provided further that all appointments made, notifications and notices issued, rules, bye-laws and orders made, contracts entered into under any repealed enactments shall, so far as they are not inconsistent with the provisions of this Act and the Rules, continue in force and be deemed to have been made, issued and entered into under this Act.

(2) If, immediately before the commencement of this Act or any provision thereof in respect of any area or class of goods or undertakings, there is in force in respect of that area or class of goods or undertakings, any law which corresponds to this Act or to any provision thereof and which is not repealed by sub-section (1), that corresponding law shall stand repealed.

MYSORE ACT No. 3 OF 1959

(*First published in the* Mysore Gazette *on the Thirty-first Day of March* 1959).

THE MYSORE APPROPRIATION ACT, 1959

(*Received the assent of the Governor on the Thirtieth Day of March* 1959.)

AN ACT TO AUTHORISE PAYMENT AND APPROPRIATION OF CERTAIN FURTHER SUMS FROM AND OUT OF THE CONSOLIDATED FUND OF THE STATE FOR THE SERVICES OF THE YEAR ENDING ON THE THIRTY-FIRST DAY OF MARCH, ONE THOUSAND NINE HUNDRED AND FIFTY-NINE.

WHEREAS it is expedient to authorise payment and appropriation of certain further sums from and out of the Consolidated Fund of the State for the service of the year ending on the thirty-first day of March, one thousand nine hundred and fifty-nine ;

BE it enacted by the Mysore State Legislature in the Tenth Year of the Republic of India as follows :—

1. *Short title.*—This Act may be called the Mysore Appropriation Act, 1959.

2. *Issue of Rs.* 4,65,67,200 *out of the Consolidated Fund the State for the year* 1958-59.—From and out of the Consolidated Fund of the State there may be paid and applied further sums not exceeding those specified in column 3 of the Schedule amounting in the aggregate to the sum of four crores sixty-five lakhs sixty-seven thousand and two hundred rupees towards defraying the several charges which will come in course of payment during the year ending on the thirty-first day of March, one thousand nine-hundred and fifty-nine in respect of the services specified in column 2 of the Schedule.

3. *Appropriation.*—The sums authorised to be paid and applied from and out of the Consolidated Fund of the State by this Act shall be appropriated for the services and purposes expressed in the Schedule in relation to the year ending on the thirty-first day of March, one thousand nine-hundred and fifty-one.

THE SCHEDULE

(*See* Sections 2 and 3).

1	2	3	4	5
No. of dem	and Services and purposes	Sums not exceeding: Voted by the Legislative Assembly	Charged on the Consolidated Fund	Total
	A. EXPENDITURE MET FROM REVENUE	Rs.	Rs.	Rs.
1	4—Taxes on Income other than Corporation Tax and Estate Duty	61,700	..	61,700
3	8—State Excise Duties	..	1,100	1 100
5	20—Forest	27,53,100	..	27,53,100
7 A	22—A. Sales-Tax	..	800	800
	17—Interest on Irrigation Works (Commercial	85,45,000		85,45,000
	18—Irrigation Works—Other Revenue Expenditure Financed from Ordinary Revenue ..	2,95,000	..	2,95,000
	25—Central Administration (Except B and			
13	C)	10,47,700	1,0000	10,57,700
	40—Agriculture	200	..	200
23	40—A. Rural Development	6,00,000	..	6,00,000
24	41—Veterinary	..	1,300	1,300
25	40—Industries and Supplies	33,23,100	..	33,23,100
27	5. —Civil Works	3,100	..	3,100
29	54A Territorial and Political Pensions ..	1,50,000	..	1,50,000
33	55—Superannuation Allowances and Pensions	22,58,000	..	22,58,000
35	57—Miscellaneous	15,49,100	..	15,49,100
38				
	Total ..	1,20,41,000	85,58,200	2,05,99,200
	C. CAPITAL OUTLAY NOT MET FROM REVENUE			
6	68—Construction of I.N.E. & D. Works (Commercial)	25,00,000	..	25,00,000
49	72—Capital outlay on Industrial Development	100	..	100
51	81—Capital Account of Civil Works Outside the Revenue Account	100	..	100
53	82—Capital account of other works outside the Revenue Account	6,000	..	6,000
54	82—B. Capital outlay on Road and Water Transport Schemes	30,00,000	..	30,00,000
55	83—Payment of Commuted value of Pensions	61,800	..	61,800
57	85—A. Capital Outlay on State Schemes of Government Trading	2,04,00,000	..	2,04,00,000
	Total C ..	2,59,68,000	..	2,59,68,000
	Grand Total ..	3,80,09,000	85,58,200	4,65,67,200

MYSORE ACT No. 4 OF 1959

(*First published in the* Mysore Gazette *on the First Day of April* 1959).

THE MYSORE APPROPRIATION (No. 2) ACT, 1959

(*Received the assent of the Governor on the Thirty-first Day of March* 1959.)

AN ACT TO AUTHORISE PAYMENT AND APPROPRIATION OF CERTAIN SUMS FROM AND OUT OF THE CONSOLIDATED FUND OF THE STATE FOR THE SERVICES OF THE YEAR ENDING ON THE THIRTY-FIRST DAY OF MARCH, ONE THOUSAND NINE HUNDRED AND SIXTY.

WHEREAS it is expedient to authorise payment and appropriation of certain sums from and out of the Consolidated Fund of the State for the service of the year ending on the thirty-first day of March, one thousand nine hundred and sixty ;

BE it enacted by the Mysore State Legislature in the Tenth Year of the Republic of India as follows :—

1. *Short title.*—This Act may be called the Mysore Appropriation (No. 2) Act, 1959.

2. *Issue of Rs.* 1,29,56,59,530 *out of the Consolidated Fund of the State for the year* 1959-60.—From and out of the Consolidated Fund of the State, there may be paid and applied sums not exceeding those specified in column 3 of the Schedule amounting in the aggregate to the sum of one hundred and twenty-nine crores fifty-six lakhs fifty-nine thousand five hundred and thirty rupees towards defraying the several charges which will come in course of payment during the year ending on the thirty-first day of March, one thousand nine hundred and sixty- in respect of the services specified in column 2 of the Schedule.

3. *Appropriation.*—The sums authorised to be paid and applied from and out of the Consolidated Fund of the State by this Act shall be appropriated for the services and purposes expressed in the Schedule in relation to the year ending on the thirty-first day of March, one thousand nine-hundred and sixty.

THE SCHEDULE

(*See* sections 2 and 3)

1	2			3	4	5
				Sums not exceeding		
No. of Demand		Services and Purposes		Voted by the Legislative Assembly	Charged on the Consolidated Fund	Total
	A.	EXPENDITURE MET FROM REVENUE.		Rs.	Rs.	Rs.
1	4	Taxes on Income other than Corporation Tax.		1,85,000	..	1,85,000
2	7	Land Revenue	.. ..	1,43,19,000	4,000	1,43,23,000
3	8	State Excise Duties	.. ..	27,54,000	..	27,54,000
4	9	Stamps	.. ..	2,72,000	..	2,72,000
5	10	Forest	.. ..	2,28,60,800	22,200	2,28,83,000
6	11	Registration	.. ..	13,37,000	..	13,37,000
7	12	Taxes on Vehicles	.. ..	11,83,000	11,06,000	22,89,000
7A	12A.	Sales Tax	.. ..	25,47,000	3,000	25,50,000
8	13	Other Taxes and Duties	.. ..	65,26,000	..	65,26,000
	17	Interest on works for which capital accounts are kept.		..	97,83,000	97,83,000
10	18	Irrigation—Other Revenue Expenditure Financed from Ordinary Revenue.		1,07,00,000	..	1,07,00,000
	22	Interest on Debt and Other Obligations		—		
	23	Appropriation for Reduction or Avoidance of Debt.		—	..	5,87,74,000	5,87,74,000
13	25	General Administration (Except B & C)		2,34,29,130	7,68,000	2,41,97,130
14	25	General Administration (B. Parliament and State Legislature and C. Elections).		29,22,800	662,00	29,89,000
15	27	Administration of Justice	.. ..	76,52,200	11,25,800	87,78,000
16	28	Jails	.. ..	34,80,000	..	34,80,000
17	29	Police	.. ..	3,22,83,000	1 000	3,22,84,000
18	30	Ports and Pilotage	.. ..	8,00,000	..	8,00,000
19	36	Scientific Departments	.. ..	7,98,000	..	7,98,000
20	37	Education	.. ..	11,32,90,700	..	11,32,90,030
21	38	Medical	.. ..	2,92,53,000	..	2,92,53,000
22	39	Public Health	.. ..	2,35,87,000	..	2,35,87,000
23	40	Agriculture	.. ..	2,48,09,400	5,000	2,48,14,400
24	40A	Rural Development	.. ..	1,56,32,000	..	1,56,32,000

1	2			3		
No. of Demand	Services and Purposes			Sums not exceeding Voted by the Legislative Assembly	Charged on the Consolidated Fund	Total
				Rs.	Rs.	Rs.
25	41	Animal Husbandry	.. ..	1,03,74,000	..	1,03,74,000
26	42	Co-operation	.. ..	73,59,700	..	73,59,700
27	43	Industries and Supplies	.. ..	— 18,25,87,700	73,67,100	18,99,54,800
	43A.	Capital outlay on Industrial Development.		—		
28	47	Miscellaneous Departments	..	69,50,800	..	69,50,800
29	50	Civil Works	.. ..	10,73,16,700	..	10,73,16,700
32	54	Famine	.. ..	56,96,000	..	56,96,000
33	54A	Territorial and Political Pensions	..	2,71,000	..	2,71,000
34	54B	Privy purses and Allowances of Indian Rulers.		48,500	..	48,500
35	55	Superannuation Allowances and Pensions		1,81,38,600	1,83,200	1,83,21,800
36	55A	Commutation of Pensions financed from Ordinary Revenues.		5,27,000	..	5,27,000
37	56	Stationery and Printing	.. ..	64,64,000	..	64,64,000
38	57	Miscellaneous	.. ..	2,43,67,200	..	2,43,67,200
40	63B	Community Development Projects, National Extension Service and Local Development Works.		1,93,01,000	..	1,93,01,000
		Total A	..	73,00,23,230	7,92,08,500	80,92,31,730
	B. WORKING EXPENSES					
42	XVII.	I. N. E. and D. Works (Commercial) Working Expenses.		90,38,000	..	90,38,000
44	XLVI-A.	Receipts from Road and Water Transport Schemes—Working Expenses.		4,40,71,000	30,00,000	4,70,71,000
		Total B	..	5,31,09,000	30,00,000	5,61,09,000

1	2		3	
		Sums not exceeding		
No. of Demand	Services and Purposes	Voted by the Legislative Assembly	Charged on the Consolidated Fund	Total
		Rs.	Rs.	Rs.
	C. CAPITAL OUTLAY NOT MET FROM REVENUE.			
45	65 Payment of Compensation to Land-holders, etc., on the abolition of Zamindari system.	36,12,000	..	36,12,000
46	68 Construction of I. N. E. and D. Works—Commercial.	7,54,89,000	..	7,54,89,000
47	68-A. Construction of I. N. E. and D. Works—Non-Commercial.	1,00,50,000	..	1,00,50,000
48	70 Capital outlay on improvement of Public Health.	14,15,000	..	14,15,000
49	72 Capital outlay on Industrial Development	2,38,26,300	..	2,38,26,300
50	80-B. Appropriation to Irrigation and Power Development Fund.	32,00,000	..	32,00,000
51	81—Capital Account on Civil Works Outside the Revenue Account.	4 56 58 900	..	4 56 58 000
52	81-A. Capital outlay on Electricity Schemes	9 57 19 000	..	9 57 19 000
53	82 Capital Account of other Works outside the Revenue Account.	22 45 000	..	22 45 000
54	82-B. Capital outlay on Road and Water Transport Schemes.	1 00 00 000	..	1 00 00 000
55	83 Payment of Commuted value of Pensions	5 37 000	..	5 37 000
56	85 Payments to Retrenched Personnel ..	1 500	..	1 500
57	85-A. Capital Outlay on Schemes of Government Trading.	26 4 52 000	..	2 61 52 000
	Total C ..	29 79 04 800	..	29 79 04 830
	D. DISBURSEMENT OF ADVANCES AND LOANS.			
58	P Loans and Advances by the State Government.	6 66 91 000	..	6 66 91 000
	E. PUBLIC DEBT REPAYMENT AND INTERSTATE DEBT SETTLEMENTS.			
	N. Public Debt—Repayment			
	Q. Inter-State Debt Settlement		5 23 000	6 57 23 000
	Grand Total	1 14 77 28000	14 79 31,500	1,29,56,59,530

THE MYSORE SLUM AREAS (IMPROVEMENT AND CLEARANCE) ACT, 1958.

Arrangement of sections

Sections :

CHAPTER I

Preamble.

PRELIMINARY

1. Short title, extent and commencement.
2. Definitions.

CHAPTER II

SLUM AREAS

3. Declaration of slum areas.

CHAPTER II-A

CONTROL OF BUILDINGS IN SLUM AREA

3-A. Buildings in a slum area to be registered.
3-B. Control of new building and additions or alterations to buildings in a slum area.

CHAPTER III

SLUM IMPROVEMENTS

4. Power of competent authority to require improvement of buildings unfit for human habitation.
5. Enforcement of notice requiring execution of works of improvement.
6. Expenses of maintenance of works of improvement, etc., to be recoverable from the occupiers of buildings.
7. Power of competent authority to order demolition of buildings unfit for human habitation.
8. Procedure to be followed where demolition order has been made.

CHAPTER IV

SLUM CLEARANCE AND RE-DEVELOPMENT

9. Power to declare any slum area to be a clearance area.
10. Slum clearance order.
11. Power of competent authority to re-develop clearance area or any part thereof.

CHAPTER V

Acquisition of Land

12. Power of State Government to acquire land.
13. Land acquired by State Government to be made available to the competent authority.
14. Right to receive compensation.
15. Basis for determination of compensation.
16. Apportionment of compensation.
16. Payment of compensation or deposit of the same in court.
18. Powers of prescribed authority in relation to determination of compensation, etc.
18-A. Use of land acquired.

CHAPTER VI

Protection of Tenants in Slum Areas from Eviction

19. Tenants in slum areas not be evicted without permission of the competent authority.
20. Appeals.
21. Chapter not to apply to eviction of tenants from certain buildings.

CHAPTER VII

Miscellaneous

22. Power of entry.
23. Power of inspection.
24. Power to enter land adjoining land where work is in progress.
25. Breaking into buildings.
26. Entry to be made in the day time.
27. Owner's consent ordinarily to be obtained.
28. Power of eviction to be exercised only by the competent autrority
29. Power to remove offensive or dangerous trades from slum areas.
30. Appeals.
31. Service of notices, etc.
32. Penalties.
33. Order of demolition of buildings in certain cases.
34. Jurisdiction of courts.
35. Previous sanction of the competent authority or officer authorised by it for prosecution.
35-A. Exercise of powers of competent authority by local authority.
35-B. Application of funds of local authority for slum areas improvement or clearance.
36. Protection of action taken in good faith.
37. Competent authority, etc., to be public servants.
38. Application of the Act to certain pending cases of acquisition.
39. Act to override other laws.
40. Power to make rules.

FIRST SCHEDULE.

SECOND SCHEDULE.

MYSORE ACT No. 8 OF 1959

(*First published in the* Mysore Gazette *on the Eighteenth day of June* 1959).

THE MYSORE SLUM AREAS (IMPROVEMENT AND CLEARANCE ACT, 1958.

(AMENDED BY ACT 15 OF 1960)

(*Received the assent of the President on the Ninth day of June* 1959)

AN ACT TO PROVIDED FOR THE IMPROVEMENT AND CLEARANCE OF SLUM AREAS IN THE STATE OF MYSORE AND FOR THE PROTECTION OF TENANTS IN SUCH AREAS FROM EVICTION.

WHEREAS it is expedient to provide for the improvement and clearance of slum areas in the State of Mysore and for the protection of tenants in such areas from eviction;

BE it enacted by the Mysore State Legislature in the Ninth Year of he Republic of India as follows:—

CHAPTER I

PRELIMINARY

1. *Short title, extent and commencement.*—(1) This Act may be called the Mysore Slum Areas (Improvement and Clearance) Act, 1958.

(2) It extends to the whole of the State of Mysore.

(3) It shall come into force at once in the areas specified in the First Schedule; and it shall come into force in such other area of the State on such date as the State Government may, by notification in the official Gazette, specify.

2. *Definitions.*—In this Act, unless the context otherwise requires,—

(*a*) "building" includes any structure or erection or any part of a building as so defined but does not include plant or machinery comprised in a building;

(*b*) "competent authority" means such officer or authority as the State Government may, by notification in the official Gazette, appoint as the competent authority for the purposes of this Act for such area as may be specified in such notification ;

(*c*) "erection" in relation to a building includes extension, alteration or re-erection ;

(*d*) "occupier" includes an owner in occupation of or otherwise using his own land or building ;

(*e*) "owner" includes any person who is receiving or is entitled to receive the rent of any building or land whether on his own account or on behalf of himself and others or as agent or trustee, or who would so receive the rent or be entitled to receive it if the building or land were let to a tenant ;

(*f*) "prescribed" means prescribed by rules made under this Act ;

(*g*) "slum clearance" means the clearance of any slum area by the demolition and removal of building s there from, and

(*h*) "work of improvement" includes in relation to any building in a slum area the execution of any one or more of the following works, namely :—

(i) necessary repairs ;
(ii) structural alterations ;
(iii) provision of light points and water taps ;
(iv) construction of drains, open or covered ;
(v) provision of latrines ;
(vi) provision of additional or improved fixtures or fittings ;
(vii) opening up or paving of courtyards ;
(viii) removal of rubbish ; and
(ix) any other work including the demolition of any building or any part thereof which in the opinion of the competent authority is necessary for executing any of the works specified above.

CHAPTER II

Slum Areas

3. *Declaration of slum areas.*—[1][(1) Where the competent authority upon report from any of its officers or other information in its possession is satisfied that—

(*a*) any area is or may become a source of danger to the public health, safety or convenience of residents in that area or in its

1. Sub. by Act 15 of 1960.

neighbourhood, by reason of the area being low-lying, insanitary, squalid or otherwise ; or

(*b*) the buildings in any area, used or intended to be used for human habitation—

(i) are in any respect unfit for human habitation ; or

(ii) are, by reason of dilapidation, overcrowding, faulty arrangement or design, narrowness or faulty arrangement of streets, lack of ventilation, light or sanitation facilities, or any combination of these factors, detrimental to safety, health or morals ;

it may, by notification in the official Gazette, declare such area to be a slum area.

(2) In determining whether a building is unfit for human habitation for the purposes of this Act, regard shall be had to its condition in respect of the following matters, that is to say—

(*a*) repair ;
(*b*) stability ;
(*c*) freedom from damp ;
(*d*) natural light and air ;
(*e*) water supply ;
(*f*) drainage and sanitary conveniences ;
(*g*) facilities for storage, preparation and cooking of food and for the disposal of waste water ;

and the building shall be deemed to be unfit as aforesaid if and only if it is so far defective in one or more of the said matters that it is not reasonably suitable for occupation in that condition.

[1][CHAPTER II-A

CONTROL OF BUILDINGS IN SLUM AREA

3A. *Buildings in a slum area to be registered.*—(1) (i) In respect of any area declared as a slum area under section 3, before the commencement of the Mysore Slum Areas (Improvement and Clearance) Amendment Act, 1960, within sixty days from the commencement of the said Act, and

(ii) in respect of any area, declared as a slum area under section 3, after the commencement of the said Act, withn sixty days from the date of such declaration,

1. Inserted by Act 15 of 1960.

the owner of every building in such slum area shall apply to the competent authority for the registration of every such building and also furnish to the said authority such particulars as may be required by it.

(2) (i) In respect of any area declared as slum area before the commencement of the Mysore Slum Areas (Improvement and Clearance) Amendment Act, 1960, as soon as may be convenient after such commencement, and

(ii) in respect of any area declared as a slum area under section 3 after the commencement of the said Act, as soon as may be convenient after such declaration,

the competent authority shall—

(*a*) prepare records for the slum area comprising of a plan of the slum area and a register enumerating every building thereon with adequate particulars thereof; and

(*b*) issue to the owner of every building in the slum area a registration card, showing the particulars of the building concerned.

3B. *Control of new building and additions or alterations to buildings in a slum area.*—Notwithstanding anything contained in any other law for the time being in force, no person shall—

(i) in respect of any area declared as a slum area under section 3 before the date of commencement of the Mysore Slum Areas (Improvement and Clearance) Amendmnt Act, 1960, after the date of such commencement; and

(ii) in respect of any area declared as a slum area under section 3 after the commencement of the said Act, subsequent to the date of declaration of such area as a slum area,

erect any new building in such slum area, or make any addition to or any alteration in any building already existing on the said date in such slum area, except with the previous permission in writing of the competent authority and subject to such restrictions or conditions as may be imposed by the said authority.

CHAPTER III

Slum Improvement

4. *Power of competent authority to require improvement of buildings unfit for human habitation.*—(1) Where the competent authority upon report from any of its officers or other information

in its possession is satisfied that any building in a slum area is in any respect unfit for human habitation, it may, unless in its opinion the building is not capable at a reasonable expense of being rendered so fit, serve upon the owner of the building a notice requiring him within such time not being less than thirty days as may be specified in the notice to executive the works of improvement specified therein and stating that in the opinion of the authoriy those works will render the building fit for human habitation.

(2) In addition to serving a notice under this section on the owner, the competent authority may serve a copy of the notice on any other person having an interest in the building whether as lessee. mortgagee or otherwise.

(3) In determining, for the purposes of this Act, whether a building can be rendered fit for human habitation at a reasonable expense, regard shall be had to the estimated cost of the works necessary to render it so fit and the value which it is estimated that the building will have when the works are completed.

5. *Enforcement of notice requiring execution of works of improvement.*—(1) If a notice under section 4 requiring the owner of the building to execute works of improvement is not complied with, then, after the expiration of the time specified in the notice the competent authority may itself do the works required to be done by the notice.

(2) All expenses incurred by the competent authority under this section together with interest, at such rate as the Government may by order fix, from the date when a demand for the expenses is made until payment, may be recovered by the competent authority from the owner of the building as arrears of land revenue :

Provided that if the owner proves that he—

(*a*) is receiving the rent merely as agent or trustee for some other person ; and

(*b*) has not in his hands on behalf of that other person sufficient money to satisfy the whole demand of the authority,

his liability shall be limited to the total amount of the money which he has in his hands as aforesaid.

[1][(2-A) Notwithstanding anything contained in any other law for the time being in force, all expenses incurred by the competent authority under this section shall constitute a first charge on the building concerned.]

1. Inserted by Mysore Act 15 of 1966.

(3) If the owner of the building is different from the person who owns the land on which the building stands and the expenses incurred by the competent authority under this section are recoverable from both these persons, then, such expenses shall be recovered from them in such proportion as may be determined by the competent authority or by an officer empowered by it in this behalf.

6. *Expenses of maintenance of works of improvement, etc., to be recoverable from the occupiers of buildings.*—Where works of improvement have been executed in relation to any building in a slum area in pursuance of the provisions of sections 4 and 5, the expenses incurred by the competent authority in connection with the maintenance of such works of improvement or provision of amenities and conveniences rendered possible by such works shall be recoverable from the occupier or occupiers of the building as arrears of land revenue.

7. *Power of competent authority to order demolition of buildings unfit for human habitation.*—(1) Where a competent authority upon a report from any of its officers or other information in its possession is satisfied that any building within a slum area is unfit for human habitation and is not capable at a reasonable expense of being rendered so fit, it shall serve upon the owner of the building, and upon any other person having an interest in the building, whether as lessee, mortgagee or otherwise, a notice to show cause within such time as may be specified in the notice as to why an order of demolition of the building should not be made.

(2) If any of the persons upon whom a notice has been served under sub-section (1), appears in pursuance thereof before the competent authority and gives an undertaking to the authority that such person shall within a period specified by the authority execute such works of improvement in relation to the building as will in the opinion of the authority render the building fit for human habitation, or that it shall not be used for human habitation until the authority on being satisfied that it has been rendered fit for that purpose cancels the undertaking, the authority shall not make any order of demolition of the building.

(3) If no such undertaking as is mentioned in sub-section (2) is given, or if in a case where any such undertaking has been given any work of improvement to which the undertaking relates is not carried out within the specified period, or the building is at any time used in contravention of the terms of the undertaking, the competent authority shall forthwith make an order of demolition of the building requiring that the building shall be vacated within a period to

be specified in the order not being less than thirty days from the date of the order, and that it shall be demolished within six weeks after the expiration of that period.

8. *Procedure to be followed where demolition order has been made.*—(1) Where an order of demolition of a building under section 7 has been made, the owner of the building or any other person having an interest therein shall demolish that building within the time specified in that behalf by the order; and if the building is not demolished with that time the competent authority shall enter and demolish the building and sell the materials thereof.

(2) Any expenses incurred by the competent authority under sub-section (1), if not satisfied out of the proceeds of sale of materials of the building shall be recoverable from the owner of the building or any other person having an interest therein as arrears of land revenue.

CHAPTER IV

Slum Clearance and Re-development

9. *Power to declare any slum area to be a clearance area.*—(1) Where the competent authority upon a report from any of its officers or other information in its possession is satisfied as respects any slum area that the most satisfactory method of dealing with the conditions in the area is the demolition of all the buildings in the area, the authority shall by an order notified in the official Gazette declare the area to be a clearance area, that is to say, an area to be cleared of all buildings in accordance with the provisions of this Act:

Provided that any building in the area which is not unfit for human habitation or dangerous or injurious to health may be excluded from the declaration if the authority considers it necessary.

(2) The competent authority shall forthwith transmit to the State Government a copy of the declaration under this section together with a statement of the number of persons who on a date specified in the statement were occupying buildings comprised in the clearance area.

10. *Slum clearance order.*—(1) As soon as may be after the competent authority has declared any slum area to be a clearance area, it shall make a slum clearance order in relation to that area ordering the demolition of each of the buildings specified therein and requiring each such building to be vacated within such time as may

be specified in the order and submit the order to the State Government for confirmation.

(2) The State Government may confirm the order either *in toto* or subject to such variations as it considers necessary or reject the order.

(3) If the State Government confirms the order either *in toto* or subject to variations, the order shall become operative from the date of such confirmation.

(4) When a slum clearance order has become operative the owners of buildings to which the order applies shall demolish the buildings before the expiration of six weeks from the date on which the buildings are required by the order to be vacated or before the expiration of such longer period as in the circumstances of the case the competent authority may deem reasonable.

(5) If the buildings are not demolished before the expiration of the period mentioned in sub-section (4), the competent authority shall enter and demolish the buildings and sell the materials thereof.

(6) Any expenses incurred by the competent authority in demolishing any building shall, if not satisfied out of the proceeds of sale of materials thereof, be recoverable by the competent authority as arrears of land revenue.

(7) Where a slum clearance order has become operative, no land to which the order applies shall be re-developed except in accordance with plans approved by the competent authority and except subject to such restrictions and conditions, if any, as the competent authority may think fit to impose:

Provided that an owner who is aggrieved by a restriction or condition so imposed on the user of his land or by a subsequent refusal of the competent authority to cancel or modify any such restriction or condition may at any time appeal to the State Government and the State Government shall make such order in the matter as it thinks proper and its decision shall be final.

(8) No person shall commence or cause to be commenced any work in contravention of a plan approved or a restriction or condition imposed under sub-section (7).

11. *Power of competent authority to re-develop clearance area or any part thereof.*—Where land has been cleared of buildings in accordance with a slum clearance order, the competent authority may, at any time after the expiration of twelve months from the date on which the order became operative, by order, determine to

re-develop any land which on the date of the making of the order has not been, or is not in the process of being, re-developed by the owner thereof in accordance with plans approved by the authority and any restrictions and conditions imposed under sub-section (7) of section 10.

CHAPTER V

Acquisition of Land

12. *Power of State Government to acquire land.*—[1][(1) Where on any representation from the competent authority it appears to the State Government that, in order to enable the authority to execute any work of improvement in relation to any building in a slum area or to form or widen lanes and roads therein, or to re-develop any clearance area, or to rehabilitate slum dwellers it is necessary to acquire—

(*a*) any land within, adjoining or surrounded by any such slum area or clearance area ; or

(*b*) any other land in any locality ;

the State Government may acquire the land by publishing in the Official Gazette a notice to the effect that the State Government has decided to acquire the land in pursuance of this section :

Provided that, before publishing such notice, the State Government may call upon the owner, or any other person who, in the opinion of the State Government may be interested in, such land to show cause why it should not be acquired ; and after considering the cause, if any, shown by the owner or any other person interested in the land, the State Government may pass such order as it may deem fit.]

(2) When a notice as aforesaid is published in the official Gazette, the land shall, on and from the date on which the notice is so published, vest absolutely in the State Government free from all encumbrances.

13. *Land acquired by State Government to be made available to the competent authority.*—Where any land has been acquired under section 12, the State Government shall make the land available to the competent authority for the purpose of executing any work of improvement or carrying out any order of demolition or for the purpose of re-development.

1. Sub. by Act 15 of 1960.

14. *Right to receive compensation.*—Every person having any interest in land acquired under this Act shall be entitled to receive from the State Government compensation as provided hereafter in this Act.

[1][15. *Basis for determination of compensation.*—(1) The amount payable as compensation in respect of any land acquired under this Act shall be determined in the manner specified in sub-section (2).

(2) (*a*) In respect of any land within, adjoining or surrounded by any slum area or clearance area.

(i) the amount payable as compensation shall be an amount equal to sixty times the net average monthly income actually derived from such land during the period of five consecutive years immediately preceding the date of publication of the notice referred to in section 12; and

(ii) the net average monthly income referred to above shall be calculated in accordance with the principles and in the manner set out in the Second Schedule.

(*b*) In respect of any other land, the amount payable as compensation shall be an amount equal to the market value of such land on the date of publication of the notice under section 12:

Provided that the amount payable under clause (*a*) or clause (*b*) shall not be in excess of the market value of the land or similar land on the first day of July 1959.

(3) The prescribed authority shall, after holding an inquiry in the prescribed manner, determine in accordance with the provisions of sub-section (2) the amount payable as compensation and publish a notice in the Official Gazette specifying the amount so determined and calling upon the owner of the land and every person interested therein to intimate to it before a date specified in the notice whether such owner or person agrees to the amount so determined and if he does not so agree, what amount he claims to be the amount payable as compensation.

(4) Any person who does not agree to the amount of compensation determined by the prescribed authority under sub-section (3) and claims a sum in excess of that amount may prefer an appeal to the Court of the District Judge having jurisdiction within thirty days from the date specified in the notice referred to in that sub-section.

---

1. Sub. by Act 15 of 1960.

(5) On appeal, the Court of the District Judge shall, determine the amount of compensation and its determination shall be final.

(6) Where there is any building on the land in respect of which the amount of compensation has been determined under clause (a) of sub-section (2), no separate compensation shall be paid in respect of such building:

Provided that where the owner of the land and the owner of the building on such land are different, the prescribed authority shall apportion the amount of compensation between the owner of the land and the owner of the building in such proportion as it considers reasonable:

Provided further that the compensation in respect of the building shall not in any case exceed fifty per cent of the total amount of compensation which has been determined in accordance with the provisions of this Section.]

16. *Apportionment of compensation.*—(1) Where several persons claim to be interested in the amount of compensation determined under section 15, the prescribed authority shall determine the persons who in its opinion are entitled to receive compensation and the amount payable to each of them.

(2) If any dispute arises as to the apportionment of compensation or any part thereof, or as to the persons to whom the same or any part thereof is payable, the prescribed authority may refer the dispute to the decision of the Court of the District Judge having jurisdiction; and the Court of the District Judge in deciding any such dispute shall follow, as far as may be, the provisions of Part III of [1][the Mysore Land Acquisition Act, 1894.

17. *Payment of compensation or deposit of the same in court.*—(1) After the amount of compensation has been determined, the competent authority shall on behalf of the State Government tender payment of and pay the compensation to the persons entitled thereto.

(2) If the persons entitled to compensation do not consent to receive it or if there be any dispute as to the title to receive compensation or as to the apportionment of it, the competent authority shall deposit the amount of the compensation in the Court of the District

---

1. Now see the Land Acquisition (Mysore Extension and Amendment) Act, 1961 (17 of 1961).

Judge and that court shall deal with the amount so deposited in the manner laid down in sections 32 and 33 of the [1][Mysore Land Acquisition Act, 1894.

18. *Powers of prescribed authority in relation to determination of compensation, etc.*—(1) The prescribed authority may, for the purpose of determining the amount of compensation or apportionment thereof, require, by order, any person to furnish such information in his possession as may be specified in the order.

(2) The prescribed authority shall, while holding inquiry under section 15, have all the powers of a civil court while trying a suit under the Code of Civil Procedure, 1908 (Central Act V of 1908), in respect of the following matters, namely :—

(*a*) summoning and enforcing the attendance of any person and examining him on oath ;
(*b*) requiring the discovery and production of any document ;
(*c*) reception of evidence on affidavits ;
(*d*) requisitioning any public record from any court or office ;
(*e*) issuing commissions for examination of witnesses.

[2][18-A. *Use of land acquired.*—(1) Where any land has been acquired under this Act, the State Government shall undertake or cause to be undertaken such measures as may be necessary for the improvement, development, clearance or re-development of the land or the erection of buildings thereon, in accordance with such plan as may be approved by it :

Provided that where any such land or any portion thereof is in the opinion of the State Government unsuitable for the purposes mentioned above, on the ground that the use of the land or portion for such purposes will not be in the interest of orderly town planning, the framing of any master plan or the division of the town into different zones or on the ground that the area of the land or portion is small, or on any other ground, the State Government may use it or allow it to be used for such public purposes as it may deem fit.

(2) Any sites or buildings on such land may be allotted or leased for the accommodation of slum dwellers and of persons of such low income groups, on such terms and conditions as may be prescribed :

Provided that except as otherwise provided in this Act, no portion of any land acquired under this Act shall be permanently granted, sold or alienated in favour of any person or persons.

---

1. Now see Mysore Act 17 of 1961.
2. Inserted by Act 15 of 1960.

(3) (i) For the purpose of undertaking the measures referred to in sub-section (1), the State Government may either hold the land under its ownership, control and management, and execute such measures itself or through any agency on such terms and conditions as may be determined by it or where a local authority undertakes to execute the measures and pay the cost of acquisition transfer the land to such local authority concerned, for the said purpose.

(ii) where the land is transferred as provided in clause (i),—

(*a*) such land shall vest in the local authority concerned, and such authority shall be liable to pay the cost of acquisition of the land or such portion thereof as the State Government may fix in each case ; and

(*b*) the local authority shall execute the measures referred to in sub-section (1), in accordance with such plans as may be approved by the State Government, and subject to such directions as may be given, from time to time, by the State Government ; and shall, in the use of the land and in all connected matters, be bound by the provisions of this Act.

Explanation.—For purposes of this sub-section, " local authority" means the Corporation of the City of Bangalore, the Board of Trustees for the improvement of the City of Bangalore or the City of Mysore or a Municipal Council].

CHAPTER VI

Protection of tenants in slum areas from eviction

19. *Tenants in slum areas not to be evicted without permission of the competent authority.*—(1) Notwithstanding anything contained in any other law for the time being in force, no person who has obtained any decree or order for the eviction of a tenant from any building in a slum area shall be entitled to execute such decree or order except with the previous permission in writing of the competent authority.

(2) Every person desiring to obtain the permission referred to in sub-section (1) shall make an application in writing to the competent authority in such form and containing such particulars as may be prescribed.

(3) On receipt of such application the competent authority after giving an opportunity to the tenant of being heard and after making such summary inquiry into the circumstances of the case as it thinks fit, shall by order in writing either grant such permission or refuse to grant such permission.

(4) Where the competent authority refuses to grant the permission it shall record a brief statement of the reasons for such refusal and furnish a copy thereof to the applicant.

20. *Appeals.*—Any person aggrieved by an order of the competent authority refusing to grant the permission referred to in sub-section (1) of section 19 may, within thirty days from the date of receipt of copy under sub-section (4) of that section, prefer an appeal to the Divisional Commissioner and the decision of the Divisional Commissioner on such appeal shall be final.

21. *Chapter not to apply to eviction of tenants from cetain buildings.*—Nothing in this Chapter shall apply to or in relation to the execution of any decree or order under any law for the eviction of a tenant from any building in a slum area, belonging to the State Government, the City of Bangalore Improvement Trust Board or the City of Mysore Improvement Trust Board or any local authority.

CHAPTER VII

Miscellaneous

22. *Power of entry.*—It shall be lawful for any person authorised by the competent authority in this behalf to enter into or upon [1][any land or building in any slum area or in its neighbourhood or in any area where the competent authority has reason to believe that conditions of the nature mentioned in section 3 prevail with or without assistances of workman] in order to make any inquiry, inspection, measurement, valuation or survey, or to execute any work which is authorised by or under this Act or which it is necessary to execute for any of the purposes or in pursuance of any of the provisions of this Act or of any rule or order made thereunder.

23. *Power of inspection.*—(1) The competent authority may, by general or special order, authorise any person—

(*a*) to inspect any drain, latrine, urinal, cesspool, pipe, sewer or channel in or on any building or land in a slum area.

---

1. Inserted by Mysore Act 15 of 1960.

and in his discretion to cause the ground to be opened for the purpose of preventing or removing any nuisance arising from the drain, latrine, urinal, cesspool, pipe, sewer or channel, as the case may be;

(*b*) to examine works under construction in the slum area, to take levels or to remove, test, examine, replace or read any meter.

(2) If, on such inspection, the opening of the ground is found to be necessary for the prevention or removal of a nuisance, the expenses thereby incurred shall be paid by the owner or occupier of the land or building but if it is found that no nuisance exists or but for such opening would have arisen, the ground or portion of any building, drain or other work opened, injured or removed for the purpose of such inspection shall be filled in, reinstated, or made good, as the case may be, by the competent authority.

24. *Power to enter land adjoining land where work is in progress.*—(1) Any person authorised by the competent authority in this behalf may, with or without assistants or workmen, enter on any land within fifty yards of any work authorised by or under this Act for the purpose of depositing thereon any soil, gravel, stone or other materials or for obtaining access to such work or for any other purposes connected with the carrying on of the same.

(2) The person so authorised shall, before entering on any land under sub-section (1), state the purpose thereof, and shall, if so required by the occupier, or owner, fence off so much of the land as may be required for such purpose.

(3) The person so authorised shall in exercising any power conferred by this section, do as little damage, as may be, and compensation shall be payable by the competent authority to the owner or occupier of such land or to both for any such damage whether permanent or temporary.

25. *Breaking into buildings.*—It shall be lawful for any person authorised by the competent authority in this behalf to make any entry into any place, to open or cause to be opened any door, gate or other barrier,—

(*a*) if he considers the opening thereof necessary for the purpose of such entry; and

(*b*) if the owner or occupier is absent or being present refuses to open such door, gate or barrier.

26. *Entry to be made in the day time.*—No entry authorised by or under this Act shall be made except between the hours of sunrise and sunset.

27. *Owner's consent ordinarily to be obtained.*—No building or land shall be entered without the consent of the occupier, or if there is no occupier, of the owner thereof, and no such entry shall be made without giving the said occupier or owner, as the case may be, not less than twenty-four hours' written notice of the intention to make such entry :

Provided that no such notice shall be necessary if the place to be inspected is a shed for cattle or a latrine, urinal or a work under construction.

28. *Power of eviction to be exercised only by the competent authority.*—Where the competent authority is satisfied either upon a representation from the owner of a building or upon other information in its possession that the occupants of the building have not vacated it in pursuance of any notice, order, or direction issued or given by the authority, the authority shall, by order, direct the eviction of the occupants from the building in such manner and within such time as may be specified in the order :

Provided that before making any order under this section the competent authority shall give a reasonable opportunity to the occupants of the building to show cause why they should not be evicted therefrom.

29. *Power to remove offensive or dangerous trades from slum areas.*—The competent authority may, by order in writing, direct any person carrying on any dangerous or offensive trade in a slum area to remove the trade from that area within such time as may be specified in the order :

Provided that no order under this section shall be made unless the person carrying on the trade has been afforded a reasonable opportunity of showing cause as to why the order should not be made.

30. *Appeals.*—(1) Except as otherwise expressly provided in this Act, any person aggrieved by any notice, order or direction issued or given by the competent authority may appeal to the Divisional Commissioner within a period of thirty days from the date of issue of such notice, order or direction.

(2) Every appeal under this Act shall be made by petition in writing accompanied by a copy of the notice, order or direction appealed against.

(3) On the admission of an appeal all proceedings to enforce the notice, order or direction and all prosecutions for any contravention thereof shall be held in abeyance pending the decision of the appeal, and if the notice, order or direction is set aside on appeal, disobedience thereto shall not be deemed to be an offence.

(4) No appeal shall be decided under this section unless the appellant has been heard or has had a reasonable opportunity of being heard in person or through a legal practitioner.

(5) The decision of the Divisional Commissioner on appeal shall be final and shall not be questioned in any court.

31. *Service of notices, etc.*—(1) Every notice, order or direction issued under this Act shall, save as otherwise expressly provided in this Act, be served—

(*a*) by giving or tendering the notice, order or direction, or by sending it by post to the person for whom it is intended; or

(*b*) if such person cannot be found, by affixing the notice, order or direction on some conspicuous part of his last known place of abode or business, or by giving or tendering the notice, order or direction to some adult male member or servant of his family or by causing it to be affixed on some conspicuous part of the building or land, if any, to which it relates.

(2) Where the person on whom a notice, order or direction is to be served is a minor, service upon his guardian or upon any adult male member or servant of his family shall be deemed to be service upon the minor.

(3) Every notice, order or direction which by or under this Act is to be served as a public notice, order or direction or as a notice, order or direction which is not required to be served on any individual therein specified shall, save as otherwise expressly provided, be deemed to be sufficiently served if a copy thereof is affixed in such conspicuous part of the office of the competent authority or in such other public place during such period, or is published in such local newspaper or in such other manner, as the competent authority may direct.

32. *Penalties.*—[1][(1) Whoever does any act in contravention of any of the provisions of this Act or of any rules made thereunder or of any notice, order or direction issued, made, or given under this Act shall be punishable with imprisonment which may extend to three months or with fine which may extend to one thousand rupees or with both.

[1][(2) Whoever after having been convicted for an offence under sub-section (1) continues to do the said act in contravention of the said provision of the Act rule, notice, order or direction, as the case may be, shall be punishable for each day after the date of conviction during which he continues to do the said act, with fine which may extend to one hundred rupees.]

(3) Whoever obstructs the entry of any person authorised under this Act to enter into or upon any building or land or molests such person after such entry shall be punishable with fine which may extend to one thousand rupees.

(4) If the person committing an offence under this Act is a company, every person who at the time the offence was committed was in charge of and was responsible to, the company for the conduct of the business of the company, as well as the company shall be deemed to be guilty of the offence and shall be liable to be proceeded against and punished accordingly :

Provided that nothing contained in this sub-section shall render any such person liable to any punishment provided in this Act if he proves that the offence was committed without his knowledge or that he exercised all due deligence to prevent the commission of such offence.

(5) Notwithstanding anything contained in sub-section (3) where an offence under this Act has been committed by a company and it is proved that the offence has been committed with the consent or connivance of, or is attributable to any neglect on the part of, any director, or manager, secretary or other officer of the company, such director, manager, secretary or other officer shall also be deemed to be guilty of that offence and shall be liable to be proceeded against and punished accordingly.

Explanation.—For the purposes of this section,—

(*a*) 'company' means a body corporate and includes a firm or other association of individuals ; and

(*b*) 'director' in relation to firm means a partner in the firm.

1. Substituted by Act 15 of 1960

33. *Order of demolition of buildings in certain cases.*—[1][Where any work or the erection of any building has been commenced, or is being carried out, or has been completed in contravention of any of the provisions of this Act or the rules made thereunder, or any notice, order or direction issued, made or given under the provisions of this Act, or any plan approved or any restriction or condition imposed under the provisions of this Act,] the competent authority may, in addition to any other remedy that may be resorted to under this Act, or under any other law, make an order directing that [1][such work or erection] shall be demolished by the owner thereof within such time not exceeding two months as may be specified in the order, and on the failure of the owner to comply with the order, the competent authority may itself [1][cause the work or erection to be demolished] and the expenses of such demolition shall be recoverable from the owner as arrears of land revenue:

Provided that no such order shall be made unless the owner has been given a reasonable opportunity of being heard.

34. *Jurisdiction of courts.*—No court inferior to that of a magistrate of the first class shall try any offence punishable under this Act.

35. *Previous sanction of the competent authority or officer authorised by it for prosecution.*—No prosecution for any offence punishable under this Act shall be instituted except with the previous sanction of the competent authority or an officer authorised by the competent authority in this behalf.

[2][35A. *Exercise of powers of competent authority by local authority.*—The State Government may by notification in the official Gazette direct that any power exercisable by the competent authority under this Act may also be exercised by such local authority in such cases and subject to such conditions, if any, as may be specified in such notification.

[2][35B. *Application of funds of local authority for slum areas improvement or clearance.*—Notwithstanding anything contained in any law for the time being in force it shall be lawful for a local authority to apply the funds of such authority for the prevention, improvement and clearance of slums, for the acquisition of slums and other lands and for the rehabilitation of slum dwellers in accordance with the provisions of this Act.]

---

1. Substituted by Mysore Act 15 of 1960.
2. Inserted by Mysore Act 15 of 1960.

36. *Protection of action taken in good faith.*—No suit, prosecution or other legal proceeding shall lie against the competent authority or against any person for anything which is in good faith done or intended to be done under this Act or the rules made thereunder.

37. *Competent authority, etc., to be public servants.*—The competent authority and any person authorised by it under this Act and the prescribed authority shall be deemed to be public servants within the meaning of section 21 of the Indian Penal Code (Central Act XLV of 1860).

38. *Application of the Act to certain pending cases of acquisition.*—The provisions of this Act shall, if the State Government so direct, apply also to any case or cases in which proceedings have been started before the commencement of this Act for the acquisition of any land in a slum area under the [1][Mysore Land Acquisition Act, 1894 (Mysore Act VII of 1894), but no award has been made by the Deputy Commissioner under section 11 of the said Act before such commencement, as if—

(i) the notification published under sub-section (1) of section 4 of the said Act, or

(ii) the declaration made under section 6 of the said Act, or

(iii) the notice given under sub-section (1) of section 9 of the said Act,

were a notice to show cause against the acquisition of the land served by the State Government under the proviso to sub-section (1) of section 12 of this Act.

Explanation.—For purposes of this section, the reference to the [1][Mysore Land Acquisition Act, 1894, and to sections 4, 6, 9 and 11 of the said Act, shall in respect of the—

(i) Bombay Area, Madras Area and Coorg District be construed as a reference to the Land Acquisition Act, 1894 (Central Act 1 of 1894) and to sections 4, 6, 9 and 11 of that Act, and

(ii) Hyderabad Area be construed as a reference to the Hyderabad Land Acquisition Act, 1309 F. (Hyderabad Act IX of 1309 Fasli) and to sections 3, 5, 7 and 10 of that Act.

39. *Act to override other laws.*—The provisions of this Act and the rules made thereunder shall have effect notwithstanding anything inconsistent therewith contained in any other law.

---

2. Now see Mysore Act 17 of 1961.

40. *Power to make rules.*—(1) The State Government may, by notification in the official Gazette, make rules to carry out the purposes of this Act.

(2) In particular and without prejudice to the generality of the foregoing power, such rules may provide for all or any of the following matters, namely :—

(*a*) the manner of authentication of notices, orders and other instruments of the competent authority ;

(*b*) the preparation of plans for the re-development of any slum area, and matters to be included in such plans ;

(*c*) the form and manner in which applications for permission under sub-section (2) of section 19 shall be made and the fees to be levied in respect of such applications ;

(*d*) the procedure to be followed by the competent authority before granting or refusing to grant permission under section 19 ;

(*e*) any other matter which has to be, or may be, prescribed.

[1][(3) Every rule made under this section shall be laid as soon as may be after it is made, before each House of the State Legislature while it is in session for a total period of thirty days which may be comprised in one session or in two successive sessions, and if, before the expiry of the session in which it is so laid or the session immediately following, both Houses agree in making any modification in the rule or both Houses agree that the rule should not be made the rule shall thereafter have effect only in such modified form or be of no effect, as the case may be : so however that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule].

FIRST SCHEDULE

[*See sub-section* (3) *of section* 1.]

Municipal Areas of—

(1) Bagalkot
(2) Bangalore
(3) Bellary
(4) Davanagere
(5) Dharwar
(6) Hubli
(7) Mangalore
(8) Mercara
(9) Mysore
(10) Raichur.

1. Substituted by Mysore Act 15 of 1960.

SECOND SCHEDULE

(See section 15.)

PRINCIPLES FOR DETERMINATION OF THE NET AVERAGE MONTHLY INCOME

1. The prescribed authority shall first determine the gross rent actually derived by the owner of the land acquired including any building on such land during the period of five consecutive years referred to in sub-section (2) of section 15.

2. For such determination the prescribed authority may hold any local inquiry and obtain, if necessary, certified copies of extracts from the property tax assessment books of the municipal or other local authority concerned showing the rental value of such land.

3. The net average monthly income referred to in sub-section (2) of section 15 shall be sixty per cent of the average monthly gross rent which shall be one-sixtieth of the gross rent during the five consecutive years as determined by the competent authority under paragraph 1.

4. Forty per cent of the gross monthly rental referred to above shall not be taken into consideration in determining the net average monthly income but shall be deducted in lieu of the expenditure which the owner of the land would normally incur for payment of any property tax to the municipal or other local authority, for collection charges, income-tax or bad debts as well as for works of repair and maintenance of the buildings, if any, on the land.

5. Where the land or any portion thereof has been unoccupied or the owner has not been in receipt of any rent for the occupation of the land during the whole or any part of the said period of five years, the gross rent shall be taken to be the income which the owner would in fact have derived if the land had been leased out for rent during the said period and for this purpose the rent actually derived from the land during a period prior or subsequent to the period during which it remained vacant or from similar land in the vicinity shall be taken into account.

THE MYSORE VILLAGE PANCHAYATS AND LOCAL BOARDS ACT, 1959.

ARRANGEMENT OF SECTIONS.

PART I.

CHAPTER I

PRELIMINARY

Preamble.

Sections.

1. Short title, extent and commencement.
2. Definitions.

PART II

PANCHAYATS.

CHAPTER II

ESTABLISHMENT AND CONSTITUTION OF PANCHAYATS

3. Declaration of village.
4. Establishment of Panchayats.
5. Constitution of Panchayats.
6. Incorporation of Panchayat.
7. Election.
8. Appointment of an Administrative Committee or Administrator on failure to elect members of Panchayat.
9. List of Voters.
10. Qualification for membership.
11. Disqualifications for membership.
12. Prohibition of simultaneous membership.
13. Determination of validity of elections.
14. Fresh election or appointment if a seat becomes vacant.
15. Prohibition of canvassing in or near polling stations.
16. Penalty for disorderly conduct in or near polling station.
17. Penalty for misconduct at polling station.
18. Maintenance of secrecy of voting.
19. Officers, etc., at elections not to act for candidates or influence voting.
20. Breaches of official duty in connection with elections.
21. Removal of ballot papers from polling stations to be an offence.
22. Other offences and penalties therefor.
23. Prosecution in certain offences.
24. Term of office.
25. Commencement of term of office.
26. Resigntaion of members.

Sections.

27. Election of Chairman and Vice-Chairman.
28. Term of office of Chairman and Vice-Chairman.
29. Chairman to carry on current duties until his successor is elected.
30. Election of Chairman on establishment of Panchayat, etc.
31. Resignation of Chairman or Vice-Chairman.
32. Motion of no-confidence.
33. Procedure at meetings.
34. Removal from or vacation of office.
35. Filling up of vacancies.
36. Meetings of Panchayat.
37. Quorum and Procedure.
38. Modification or cancellation of resolutions.
39. Minutes.
40. Interpellations and resolutions.
41. Acts of Panchayat, etc., not to be invalidated.

CHAPTER III

Functions of Panchayats

42. Obligatory functions of Panchayats.
43. Discretionary functions of Panchayats.
44. Powers of Taluk Board to transfer maintenance of institutions and execution of other works.
45. Other duties.
46. Assignment of functions.
47. Power of Government to add to functions of Panchayats.
48. Joint levy of octroi by more than one local body.
49. Government may vest certain lands in Panchayat.
50. Power of Panchayat to acquire and hold property, etc., to be subject to rules.
51. General powers of Panchayat.
52. Power of Panchayats as to roads, bridges, etc.
53. Control of the erection of buildings.
54. Power of Government to prohibit and regulate the erection of building in certain areas without permission.
55. Permission for the construction of factories and the installation of machinery.
56. Prohibition of offensive or dangerous trades without licence.
57. Control of dairies, hotels, etc.
58. Provisions applicable to permissions and licences under sections 55, 56 and 57.
59. Transfer of institutions or works to Panchayat.
60. Obstructions and encroachments upon public streets and open sites.
61. Power to name streets and number buildings.
62. Removal of structures, trees, etc., which are in ruins or likely to fall.
63. Power as to sanitation, conservancy and drainage.
64. Contributions from persons having control over places of pilgrimage, etc.
65. Power for providing adequate water supply.
66. Power of Government to make rules regarding provision of water supply.
67. Power of entry.
68. Additional powers of Town Panchayats.

CHAPTER IV

PROPERTY AND FINANCE.

Sections.

69. Property of Panchayat.
70. Decision of claims to property by or against Panchayat.
71. Panchayat Fund.
72. Application of Panchayat fund.
73. Taxes and certain fees.
74. Appeal against assessment, etc.
75. Farming of market fees, etc.
76. Power of Deputy Commissioner to direct increase of taxation of Pachayat.
77. Recovery of taxes and other dues.
78. Grant by the Government.
79. Loan by Taluk Boards.
80. Secretary.
81. Schedule of servants.
82. Appointment of servants.
83. Budget and accounts, panchayat to convene a meeting of residents of village.
84. Power to write off irrecoverable amounts.
85. Irrecoverable sums.
86. Audit of accounts.

CHAPTER V.

PROVISIONS FOR CONVERSION OF A MUNICIPALITY INTO A PANCHAYAT AND *vice-versa* AND FOR AMALGMATION AND DIVISION OF PANCHAYAT.

87. Interpretation.
88. Effect of conversion of Municipality into Panchayat.
89. Term of office of members of interim Panchayat and their powers.
90. Effect of amalgamation of village.
91. Effect of division of village.
92. Dissolution and reconstitution of Panchayat on alterations of limits of village.
93. Vesting of property, etc., of Panchayat which has been dissolved in reconstituted or established Panchayat.
94. Removal of difficulties.

PART III.

TALUK DEVELOPMENT BOARDS.

CHAPTER VI.

CONSTITUTION OF TALUK BOARDS.

95. Establishment of Taluk Boards and their incorporation.
96. Composition of Taluk Boards.
97. Strength of elected members.
98. Representation of Scheduled Castes.

Sections.

99. Representation of women.
100. Delimitation of territorial constituencies.
101. List of voters.
102. Qualifications of candidates.
103. Disqualification of members.
104. Method of voting and procedure for elections.
105. Prohibition of simultaneous membership.
106. Determination of the validity of elections.
107. Publication of names of members.
108. Term of office of members.
109. Commencement of term of office of members.
110. Resignation of member.
111. Removal of members for misconduct.
112. Casual vacancies how to be filled up.
113. Election of President and Vice-President and term of office.
114. Resignation or removal of President and Vice-President and grant of leave to President and Vice-President.

CHAPTER VII.

Conduct of Business.

115. Powers and duties of President.
116. Powers and duties of Vice-President.
117. Meetings of Taluk Boards.
118. Interpellations and resolutions.
119. Chief Executive Officer and other officers of the Taluk Board.
120. Functions of the Chief Executive Officer.
121. Mode of making contracts.
122. Contracts entered into by the Chief Executive Officer to be reported.
123. Taluk Board Fund ordinarily liable for all costs and expenses incurred by the Board.
124. Taluk Board to appoint Committees.
125. Functions of Committees.
126. Emergency powers of the Standing Committee.
127. Other Committees.
128. Procedure of Committees.
129. Acts of Board, etc., not to be invalidated.

CHAPTER VIII.

Functions of Taluk Boards.

130. Obligatory functions of Taluk Boards.
131. Discretionary functions of Taluk Boards.
132. Power of Taluk Board to acquire and hold property, etc to be subject to rules.
133. Certain roads and other property of the District Boards to vest in the Taluk Boards constituted under this Act.
134. Works constructed by Taluk Board to be vested in it.
135. Taluk Board may, with the consent of owners, take over and repair works
136. Government may place roads and other property under Taluk Board.
137. General powers of Taluk Board.

Sections.

138. Taluk Boards may undertake construction, repair and maintenance of Government buildings.
139. Taluk Boards to supervise the working of and to assist Panchayats.
140. Powers to turn, divert, discontinue or close road.
141. Control of unwieldy traffic.
142. Establishment of market, etc.
143. Regulation of certain trades.
144. Grant of licences.
145. Powers to enter and inspect buildings, etc.
146. Filthy buildings, etc.
147. Powers and duties with regard to sources of water supply.
148. Remedy on non-compliance with directions issued.
149. Power to set apart public springs, etc., for certain purposes.
150. Power to prohibit use of water from certain sources.
151. Penalty for using water for certain purposes.
152. Abatement of nuisance from foul water.
153. Closing of places for the disposal of the dead.
154. Power of entry into buildings, etc., where infectious disease exists.
155. Disinfection of buildings, etc.
156. Articles exposed to infection.
157. Obstructions and encroachments upon public roads, land or building.
158. Punishment for disobedience of orders and notices not punishable under any other section.
159. In default of owner or occupier, Taluk Board may execute works and recover expenses.
160. Expenses or costs how determined and recovered.

CHAPTER IX.

PROPERTY AND FINANCE.

161. Taluk Board Fund, its custody and investment.
162. Composition of Taluk Board Fund.
163. Levy of local cess.
164. Levy of taxes.
165. Government to assign to Taluk Boards certain revenues.
166. Application of Taluk Board Fund and property.
166A. Taluk Board to assign a portion of 'Shandy' revenues to Panchayats.
167. Rents and fees.
168. Agency for collection.
169. Power to expel persons who refuse to pay fees.
170. Taluk Board may raise loans and may form a sinking fund.
171. Power to make grants-in-aid.
172. Arrangement purporting to be binding permanently or for a term of years
173. Prohibition of expenditure not covered by the budget.
174. Presentation of Accounts.
175. Revision of budget.
176. Maintenance of accounts and restriction of expenditure.
177. Transmission accounts.
178. Power to write off irrecoverable sums.
179. Audit of accounts.
180. Powers of Government auditor, etc.
181. Duties of Government auditor.

Sections.

182. Disallowance by Government auditor and order by Commissioner.
183. Appeal against the order.
184. Recovery of amounts disallowed.
185. Procedure for recovery of dues.
186. Conditions of distraint and sale.

PART IV

CHAPTER X.

DISTRICT DEVELOPMENT COUNCILS.

187. Constitution of District Councils.
188. President and Secretary.
189. Functions of the District Development Councils.
190. Administration Report.

PART V

GENERAL.

CHAPTER XI

SPECIAL PROVISIONS REGARDING AREAS EXCLUDED FROM THE OPERATION OF THIS ACT.

Repealed by section 382 of the Mysore Municipalities Act, 1964 (22 of 1964).

CHAPTER XII

CONTROL

196. Chief Controlling Authority.
197. Delegation of powers.
198. Power of inspection and supervision.
199. Reduction of establishment of Panchayats and Taluk Boards.
200. Deputy Commissioner's power of suspending execution of orders, etc., of Panchayats and Taluk Boards.
201. Execution of work in certain cases.
202. Default in performance of duty of Panchayats or Taluk Boards.
202A. Recovery of amounts due to the Govenment or the Electricity Board from a Panchayat or Taluk Board.
202B. Power to appoint Administrator in certain cases.
203. Dissolution or supersession of Panchayat or Taluk Board.
204. Disputes between Panchayats and Taluk Boards and Municipalities and Town Area Committees in a district.
205. Dispute between Panchayats, Taluk Boards and City Municipalities and between Local Authorities in two districts.
206. Appeals.
207. Revision.
208. Liability of members for loss, waste or misapplication.
209. Deputy Commissioner's right to requisition records, etc.

CHAPTER XIII

Rules, Regulations, Bye-laws and Penalties.

Sections.

210. Power to make rules.
211. Power of Taluk Board to make regulations.
212. Power of Panchayats to make bye-laws.
213. Penalty for acting as Member, Chairman or Vice-Chairman of a Panchayat or as a Member, President, or Vice-President of a Taluk Board when disqualified.
214. Penalty for interested member voting.
215. Penalty for acquisition by an officer or servant, of interest in contract.
216. Wrongful obstruction of certain officers or their delegates.
217. Prohibition against obstruction of Chairman, President, etc.
218. Prohibition against removal or obliteration of notice.
219. Penalty for not giving information or giving false information.
220. Bidding prohibited.

CHAPTER XIV

Miscellaneous

221. Mysore Local Government Service.
222. Execution of public works.
223. Local Government Establishment Fund.
224. Acquisition of land.
225. Application of term "public servant" to members of Panchayats and Taluk Boards and their officers and servants.
226. Fines to be credited to Panchayat and Taluk Board Funds.
227. Taking over of institutions managed by District Boards and Panchayats.
228. Damage to any Panchayat or Taluk Board property how made good.
229. Restrictions with respect to institution of suits against Panchayats and Taluk Boards, etc.
230. Government not to obtain licences and permissions.
231. Injunctions not to be granted in election proceedings.
232. Bar of suits, etc.
233. Jurisdiction of Magistrate.
234. Alternative procedure by suit.
235. Punishment for offence under this Act and powers to compound.
236. Powers of Police Officers.
237. Annual Administration Report.
238. Powers and duties of Panchayats not validly constituted to be performed by person appointed by Government.
239. Power of Government to dissolve and reconstitute Taluk Boards on the alteration of limits of taluks.
240. Method of serving notices, etc.
241. Transitory provisions.
242. Repeal and savings.
243. Amendment of Bombay Act LXI of 1947.
244. Amendment of Coorg Act VIII of 1954.
245. Orders for bringing this Act into force.
246. Certain rules and orders to be laid before the Houses of the State Legislature.

MYSORE ACT No. 10 OF 1959

(*First published in the* Mysore Gazette *on the Twenty-third Day of July* 1959).

THE MYSORE VILLAGE PANCHAYATS AND LOCAL BOARDS ACT, 1959.

(Amended by Acts 26 of 1961, 22 of 1964, 5 of 1965 and Ordinance No. 6 of 1969).

(*Received the assent of the President on the Sixteenth day of July* 1959).

AN ACT TO CONSOLIDATE AND AMEND THE LAWS RELATING TO PANCHAYATS AND TO PROVIDE FOR THE CONSTITUTION OF TALUK DEVELOPMENT BOARDS AND DISTRICT DEVELOPMENT COUNCILS IN THE STATE OF MYSORE.

WHEREAS it is expedient to consolidate and amend the laws relating to Panchayats and to provide for the constitution of Taluk Development Boards and District Development Councils in the State of Mysore and other incidental matters;

BE it enacted by the Mysore State Legislature in the Tenth Year of the Republic of India as follows:—

PART I

CHAPTER I

PRELIMINARY

1. *Short title, extent and commencement.*—(1) This Act may be called the Mysore Village Panchayats and Local Boards Act, 1959.

(2) It extends to the whole of the State of Mysore.

[1][(3) It shall come into force on such date as the Government may, by notification, appoint.

2. *Definitions.*—In this Act, unless the context otherwise requires—

(1) 'Assistant Commissioner' means an Assistant Commissioner in charge of a revenue sub-division;

---

[1] This Act has come into force in November, 1959.

(2) 'building' includes a house, out-house, shop, stable, warehouse, workshop, canopy, shed, hut or other enclosure whether used as a human dwelling or otherwise and shall include a wall, compound wall, fencing, verandah, platform, plinth, doorstep and the like;

(3) 'business' includes any trade, commerce or manufacture or an adventure or concern in the nature of trade, commerce or manufacture;

(4) 'Chairman' means the Chairman of a Panchayat;

(5) 'Commissioner' means the Divisional Commissioner or such other officer as may be appointed by the Government to exercise the powers of the Commissioner under his Act;

(6) 'company' means a company as defined in the Companies Act, 1956 Central Act 1 of 1956) and includes any firm or association carrying on business in the State of Mysore whether incorporated or not or its principal place of business is situated therein or not;

(7) 'district' means a revenue district constituted as a district from time to time for the purpose of revenue administration;

(8) 'District Council' means the District Development Council constituted under this Act for a revenue district;

(9 'erection or re-erection or enlargement' of any building includes—

(i) any material alteration or enlargement of any building;

(ii) the conversion, by structural alteration, into a place of human habitation of any building not originally constructed for human habitation;

(iii) the conversion of one or more places of human habitation into a greater number of such places;

(iv) the conversion of two or more places of human habitation into a lesser number of such places;

(v) such alteration of a building as would effect a change in the drainage or sanitary arrangements or materially affect its security;

(vi) the addition of any rooms, buildings, out-houses or other structures to any building;

(vii) the conversion by any structural alteration, into a place of religious worship or into a building used for a sacred purpose, of any place or building not originally meant or constructed for such purpose;

(viii) roofing or covering an open space between walls or buildings, in respect of the structure which is formed by roofing or covering such space;

(ix) conversion into a stall, shop, warehouse or godown of any building not originally constructed for use as such or *vice versa;*

(19) 'Mysore' Local Government Service' means the service established as the Mysore Local Government Service consisting of such posts, on such scales of pay and subject to such conditions as may be determined by rules made under the proviso to Article 309 of the Constitution;

(20) 'notification' means a notification published in the official gazette;

(21) 'nuisance' includes any act, omission, place or thing which causes or is likely to cause injury, danger, annoyance or offence to the sense of sight, smell or hearing or disturbance to rest or sleep or which is or may be dangerous to life, or injurious to the health or property of the public, or of the people in general, who dwell in the vicinity or of persons who may have occasion to exercise a public right;

(22) 'octroi' means a tax levied on the entry of goods into a residential area within the jurisdiction of a Town Panchayat for consumption, use or sale therein;

(23) 'offensive or dangerous trade' means any trade, business or industry in which the substances dealt with are likely to become a nuisance;

(24) 'occupier' means any person in actual possession of any land or building or part thereof, and includes an owner in actual possession, and the tenant or licensee whether such tenant or licensee is liable to pay rent or not;

(25) 'offensive matter' includes filth, sewage, dirt, house sweepings, spittings, including chewed betels and tobacco, kitchen or stable refuse, pieces of broken glass or pottery, debris and wastepaper;

(26) 'owner' includes the person for the time being receiving the rent of any land or building or part thereof, whether on his own account or as agent, receiver or trustee or who would receive rent if the land or building or part thereof were let to a tenant;

(27) 'Panchayat' means a Village Panchayat or Town Panchayat, as the case may be, established under this Act;

(28) 'prescribed' means prescribed by rules made under this Act;

(29) 'President' means the President of the Taluk Board;

(30) 'private market' means a market other than a public market;

(31) 'public ferry' means a ferry used for the conveyance for hire of any passenger, animal, cart, carriage or other vehicle or goods;

(32) 'public market' means any market belonging to a Panchayat or Taluk Board or acquired, constructed, maintained or managed by a Panchayat or Taluk Board;

(33) 'public place' means any place not being private property which is open to the use or enjoyment of the public, whether such place is vested in a Panchayat or Taluk Board or not;

(34) 'public street' means any street over which the public have a right of way whether a thoroughfare or not;

(35) 'revenue village' means any local area which is recognised by Government as a village for the purpose of revenue administration;

Explanation.—Where any part of a revenue village is included within a municipality or an area under the authority of a Sanitary Board or a Town Area Committee the remaining part of such revenue village shall be deemed to be a revenue village.

(36) 'Schedule' means a Schedule annexed to this Act;

(37) 'Scheduled Castes' means the Scheduled Castes and Scheduled Tribes specified in respect of the State of Mysore in the Constitution (Scheduled Castes) Order, 1950, and the Constitution (Scheduled Tribes) Order, 1950, for the time being in force;

(38) 'street' includes any highway, causeway, bridge, viaduct, arch, road, land, footway, subway, court, alley or riding path or passage' whether a thoroughfare or not; and when there is a footway as well as carriageway in any street, the said term includes both;

(39) 'taluk means a revenue taluk constituted as a taluk, Petah or Mahal from time to time for the purpose of revenue administration;

(40) 'Tahsildar' means Tahsildar or Deputy Tahsildar of a revenue taluk, Petah or Mahal;

(41) 'Taluk Board' or 'Board' means a Taluk Development Board constituted under this Act;

(42) 'vehicle' includes a bicycle, cycle-rickshaw, tricycle auto-rickshaw, motor car and every wheeled conveyance which is used or is capable of being used on a public street;

(43) 'Vice-Chairman' means the Vice-Chairman of a Panchayat;

(44 'Vice-President' means the Vice-President of Taluk Board;

(45) 'Village' means any area comprising a revenue village or group of revenue villages, which is declared to be a village under this Act.

PART II—PANCHAYATS

CHAPTER II

Establishment and Constitution of Panchayats

3. *Declaration of village.*—(1) Whenever the Government, after making such inquiry as may be prescribed, is satisfied, that any area comprising a revenue village or a group of revenue villages has a population of not less than one thousand and five hundred, but not more than ten thousand, it shall, by notification in the official gazette, declare such area to be a village:

Provided that the Government may, for special reasons and by notification in the official gazette, declare any area comprising a revenue village or group of revenue villgaes having a population of less than one thousand and five hundred, or more than ten thousand, to be a village under this section.

(2) The Government may, after consultation with the Taluk Board, by notification, at any time—

(*a*) include within any village or exclude from any village, any revenue village, or

(*b*) declare that any area shall cease to be a village.

(3) A village having a population of not less than five thousand and an anuual income estimated at not less than ten thousand rupees may be declared by the Government by notification to be a panchayat town.

Explanation.—For purposes of the section "population" means the population determined in such manner as may be prescribed.

4. *Establishment of Panchayats.*—(1) In every village declared as such under section 3, there shall be a panchayat.

(2) A panchayat established for a village declared to be a panchayat town shall be a town panchayat and a panchayat established for any other village shall be a village panchayat.

5. *Constitution of Panchayats.*—(1) Subject to the provisions of this Act, a Panchayat shall consist of such number of members, not being less than eleven or more than nineteen in number, as the Deputy Commissioner may determine, all of whom shall be elected.

(2) In any Panchayat such number of seats shall be reserved for the representatives of Scheduled Castes and women as may be prescribed, and the reservation of seats in the case of women shall not be less than two :

Provided that no seat shall be reserved for the representatives of Scheduled Castes in any Panchayat unless the Government is of the opinion that the reservation of seats is necessary having regard to the population of Scheduled Castes in the Village :

Provided further that this sub-section in so far as it relates to Scheduled Castes shall cease to have effect after the expiry of the period specified in Article 334 of the Constitution :

Provided also that the second proviso to this sub-section shall not affect any representation in a Panchayat until the expiry of the term of office of its members.

(3) Subject to the provisions of sub-section (4), the Commissioner shall by notification determine—

(*a*) the constituencies into which the area within the jurisdiction of every Panchayat shall be divided for the purposes of elections to such Panchayat ;

(*b*) the extent of each constituency ;

(*c*) the number of seats allotted to each constituency which shall be either two or more ; and

(*d*) the number of seats, if any, reserved for the Scheduled Castes and women in each constituency.

(4) The ratio between the number of members to be elected from each territorial constituency in a Panchayat and the population of that constituency as ascertained at the last preceding census shall, so far as practicable, be the same throughout the area within the jurisdiction of a Panchayat.

(5) If for any reason the election results in the return of less than the required number of members, then, the Deputy Commissioner shall appoint such number of persons as will make up the required number, being persons who would have been qualified to be elected.

(6) Where the Deputy Commissioner determines that the number of elected members of a Panchayat shall exceed eleven, failure to elect more than eleven members shall not affect the constitution of the Panchayat.

(7) The Deputy Commissioner shall publish in the prescribed manner the names of the members elected and appointed.

6. *Incorporation of Panchayat.*—Every Panchayat shall be a body corporate by the name of the "Village Panchayat of ....." or "Town Panchayat of ...." as the case may be, and shall have perpetual succession and a common seal, and subject to such restrictions as are imposed by or under this or any other enactment, shall be vested with the capacity of suing or being sued in its corporate name, of acquiring, holding and transferring property, moveable or immoveable, whether without or within the limits of the area over which it has authority, of entering into contracts and of doing all things necessary, proper or expedient for the purposes for which it is constituted.

7. *Election.*—(1) The election of members to a Panchayat shall be held on such date as the Deputy Commissioner may appoint in this behalf.

(2) Subject to the provisions of this Act, such election shall be conducted by ballot in the prescribed manner.

8. *Appointment of an Administrative Committee or Administrator on failure to elect members of Panchayat.*—(1) If the Deputy Commissioner is satisfied that a Panchayat of a village immediately after the establishment of such Panchayat cannot be constituted by reason of any difficulty in holding an election of the members of the Panchayat or failure to elect such members of the Panchayat or for any other sufficient reason whatsoever, or if at any general election to a Panchayat no member is elected, or if the term of the outgoing members of the Panchayat has expired and it has not been possible to complete the general election to the Panchayat before the expiry of the term, the Deputy Commissioner shall by notification either—

(i) appoint an Administrative Committee consisting of persons qualified to be elected, the number of such persons being equal to the number of members determined under sub-section (1) of section 5 ; or

(ii) appoint an Administrator.

(2) The members of an Administrative Committee or the Administrator shall hold office for such period not exceeding one year as the Deputy Commissioner may specify in the notification under sub-section (1).

(3) On the appointment of an Administrative Committee or an Administrator under sub-section (1), all the powers and dulties of the Panchayat shall be exercised and performed by such Administrative Committee or Administrator.

(4) The Administrative Committee or Administrator shall be deemed to be a duly constituted Panchayat for the purpose of this Act notwithstanding anything contained in the foregoing provisions :

Provided that if at any time after the appointment of the Administrative Committee or the Administrator under sub-section (1), the Deputy Commissioner is satisfied that there is no difficulty in holding an election, the Deputy Commissioner may, notwithstanding that the term of office for which the members of the Administrative Committee or the Administrator had been appointed has not expired, direct by notification that the members of the Administrative Committee or the Administrator, as the case may be, shall cease to hold office with effect from such date as may be specified in such notification.

9. *List of voters.*—The electoral roll of the Mysore Legislative Assembly for the time being in force for such part of the constituency of the Assembly as is included in any Panchayat constituency shall for the purpose of this Act, be deemed to be the list of voters for such Panchayat constituency. The Secretary of the Panchayat shall maintain in the prescribed manner a list of voters for each Panchayat constituency.

Explanation.—For the purposes of this section, electoral roll shall mean an electoral roll prepared under the provisions of the Representation of the People Act, 1950 (Central Act XLIII of 1950) for the time being in force.

10. *Qualification for membership.*—Every person whose name is in the list of voters of any Panchayat constituency shall, unless disqualified under this Act or under any other law for the time being in force, be qualified to be elected as a member of the Panchayat :

Provided that in the case of seats reserved for Scheduled Castes and women, no person who is not a member of any of the Scheduled Castes or is not a woman, as the case may be, shall be qualified to be elected to such seat.

11. *Disqualifications for membership.*—(1) A person shall be disqualified for being chosen as and for being a member of a Panchayat,

(*a*) if he is under twenty-one years of age, or

(*b*) if he does not ordinarily reside in the village, or

(*c*) if he has been sentenced by a criminal court to imprisonment for an offence which involves moral turpitude and which is punishable with imprisonment for a term exceeding six months, such sentence not having been subsequently reversed or remitted,

(*d*) if an order has been passed against him undr section 108 of the Code of Criminal Procedure, 1898 (Central Act V of 1898), in proceedings instituted under section 110 of that Code, such order not having been subsequently reversed or quashed, or

(*e*) if he has been dismissed from Government service or service under any local authority, or

(*f*) if, having been a legal practitioner, he has been dismissed or suspended by order of a competent court, the disqualification in the latter case being operative during the period of such suspension, or

(*g*) if he is an undischarged insolvent, or

(*h*) if he is of unsound mind and stands so declared by a competent court, or

(*i*) if he has been removed from membership of any local authority, or

(*j*) if he holds any office of profit under the Government of India, or the Government of Mysore or the Government of any other State in India or of any local or other authority, subject to the control of any of the said Governments, other than such offices as are declared by rules made under this Act not to disqualify the holder, or

(*k*) if, save as hereinafter provided, he has directly or indirectly any share or interest in any work done by order of a Panchayat, or in any contract or employment with, or under or by, or on behalf of, a Panchayat, or

(*l*) if he is employed as paid legal practitioner on behalf of a Panchayat or accepts employment as legal practitioner against a Panchayat;

(*m*) if he has ceased to be a member by his seat becoming vacant under clause (ii) of sub-section (2), as long as the amount of tax or fee due to the Panchayat is not paid:

Provided that—

(*a*) the disqualification in clause (*d*) will cease to operate after the expiry of the period during which a person is ordered to furnish security;

(*b*) the disqualification in clause (*c*), (*e*) or (*f*) will cease to operate after the expiry of five years from the date of such sentence or dismissal, or earlier by an order of the Government;

(*c*) the disqualification in clause (*i*) will cease to operate after the expiry of five years from the date of such removal;

(*d*) a person shall not be deemed to have incurred disqualification under clause (k) by reason of his—

(i) having a share in any joint-stock company or a share or interest in any association registered under the Societies Registration Act, or in any co-operative which shall contract with or be employed by or on of the Panchayat, or

(ii) having a share or interest in any newspaper in which any advertisement relating to the affairs of the Panchayat is inserted, or

(iii) holding a debenture or being otherwise concerned in any loan raised by or on behalf of the Panchayat.

(2) If a member of a Panchayat—

(i) becomes subject to any of the disqualifications mentioned in sub-section (1), or

(ii) fails to pay any tax or fee due to the Panchayat within three months from the date on or before which the amount of such tax or fee is required to be paid in the bill presented to the person under sub-section (1) of section 77; or

(iii) votes on or takes part in discussion in contravention of the provisions of sub-section (4) of section 37; or

(iv) absents himself for more than four consecutive months from the village unless leave not exceeding six months, so to absent himself has been granted by the Panchayat, or absents himself for six consecutive months from the meetings of the Panchayat without the leave of the Panchayat,

his seat shall thereupon become vacant:

Provided that where an application is made by a member to the Panchayat for leave to absent himself under caluse (iv) and the Panchayat fails to inform the applicant of its decision on the application within a period of three months from the date of the applica tion, the leave applied for shall be deemed to have been granted by the Panchayat.

(3) If any question arises whether a vacancy has occurred under sub-section (2), the question shall be referred to the Deputy Commissioner, and the Deputy Commissioner shall, after giving an

opportunity to the member concerned to be heard, decide the question.

12. *Prohibition of simultaneous membership.*—(1) If a person is elected by more than one Panchayat constituency, he shall by notice in writing signed by him and delivered to the Assistant Commissioner or any other officer authorised by him in this behalf, within the prescribed time, choose any one of the constituencies which he shall serve, and the choice shall be final.

(2) When any such choice has been made, the constituency or constituencies other than the constituency which such person has chosen to serve, shall be called upon to elect another person or persons.

(3) If the candidate does not make the choice referred to in sub-section (1) the election of such person shall be void and all constituencies concerned shall be called upon to elect another person or persons.

13. *Determination of validity of elections.*—(1) At any time within fifteen days after the declaration of the result of an election, any candidate who stood for election, or any person qualified to vote at that election, may apply, together with a deposit of fifty rupees as security for costs, to the Munsiff within whose territorial jurisdiction the village concerned is situate for the determination of the validity of the election.

Explanation.—For the purpose of this section, a Munsiff means (i) in the Bombay Area, a Civil Judge, Junior Division; and (ii) in he Madras Area, a District Munsiff.

(2) The Munsiff shall, after such enquiry as he deems necessary, pass an order confirming or amending the declared result of the election, or setting aside the election. For the purposes of the said enquiry, the Munsiff may exercise any of the powers of a civil court. He may also award costs in such manner as he may deem fit and such costs shall be recoverable as if they had been awarded in a suit under the Code of Civil Procedure, 1908 (Central Act V of 1908) and his decision shall be conclusive. If he sets aside an election, he shall forthwith communicate the fact to the Deputy Commissioner who shall take the necessary steps for holding a fresh election.

(3) Subject to the provisions of sub-section (2),

(A) if the Munsiff is of opinion—

(a) that on the date of his election, a returned candidate was not qualified, or was disqualified to be chosen to fill the seat under this Act; or

(b) that any corrupt practice has been committed by a returned candidate or his election agent or by any other person with the consent of the returned candidate or his election agent; or

(c) that any nomination has been improperly rejected; or

(d) that the result of the election, in so far as it concerns a returned candidate, has been materially affected—

(i) by the improper acceptance of any nomination; or

(ii) by any corrupt practice committed in the interests of the returned candidate by a person other than that candidate or his election agent or a person acting with the consent of such candidate or his election agent;

(iii) by the improper reception, refusal or rejection of any vote or the reception of any vote which is void; or

(iv) by any non-compliance with the provisions of this Act or of any rules or orders made under this Act,

the Munsiff shall declare the election of all or any of the returned candidates to be void and the petitioner or any other candidate to have been duly elected;

(B) if in any case to which clause (A) does not apply, the validity of an election is in dispute between two or more candidates, the Munsiff shall, after a scrutiny and computation of the votes recorded in favour of each such candidate, declare the candidate who is found to have the greatest number of valid votes in his favour to have been duly elected:

Provided that, for the purposes of such computation, no vote shall be reckoned as valid if the Munsiff finds that it was given by an unqualified person or any corrupt practice was committed by any person, known or unknown, in giving or obtaining it:

Provided further that after such computation if an equality of votes is found to exist between any candidates and the addition of one vote will entitle any of the candidates to be declared elected, one additional vote shall be added to the total number of valid votes found to have been received in favour of such candidate or candidates, as the case may be, selected by lot drawn in the presence of the Munsiff in such manner as he may determine.

(4) A person shall be deemed to have committed a corrupt practice—

(*a*) who, with a view to inducing any voter to give or to refrain from giving a vote in favour of any candidate, offers or gives any money or valuable consideration, or holds out any promise of individual profit, or holds out any threat of injury to any person, or

(b) who gives, procures, or abets the giving of a vote in the name of a voter who is not the person giving such vote, or

(*c*) who hires or procures, whether on payment or otherwise, any vehicle or vessel for the conveyance of any voter (other than the person himself, the members of his family or his agent) to and from any polling station :

Provided that the hiring of a vehicle or vessel by a voter or by several voters at their joint cost for the purpose of conveying him or them to or from any such polling station shall not be deemed to be a corrupt practice under this clause if the vehicle or vessel so hired is a vehicle or vessel not propelled by mechanical power :

Provided further that the use of any public transport vehicle or vessel or any tram car or railway carriage by any voter at his own cost for the purpose of going to or coming from any such polling station or place fixed for the poll shall not be deemed to be a corrupt practice under this clause.

A corrupt practice shall be deemed to have been committed by a candidate, if it has been committed with his knowledge and consent, or by a person who is acting under the general or special authority of such candidate with reference to the election.

Explanation 1.—The expression "a promise of individual profit"—

(i) does not include a promise to vote for or against any particular measure which may come before a Panchayat for consideration, but

(ii) subject thereto, includes a promise for the benefit of the person himself or any person in whom he is interested.

Explanation 2.—The expression "vehicle" means any vehicle used or capable of being used for the purpose of road transport, whether propelled by mechanical power or otherwise and whether used for drawing other vehicles or otherwise.

(5) If the validity of the election is brought in question only on the ground of an error made by the officer charged with carrying out the rules relating to the elections or of an irregularity or informality not corruptly caused, the Munsiff shall not set aside the election.

Exception.—The expression 'error' in this sub-section does not include any breach of or any omission to carry out or any non-compliance with the provisions of this Act or the rules made thereunder whereby the result of the election has been materially affected.

(6) If the Munsiff sets aside an election under sub-clause (*b*) of clause (A) of sub-section (3), he may, if he thinks fit, declare any person by whom any corrupt practice has been committed within the meaning of this section to be disqualified from being a member of any local authority for a term of years not exceeding five:

Provided that no such declaration shall be made in respect of any person other than the returned candidate without giving such person an opportunity to show cause why such declaration shall not be made:

Provided further that such person, may, at any time be relieved from such disqualification by an order of the Government in that behalf.

(7) The decision of the Munsiff under this section shall be final and conclusive.

14. *Fresh election or appointment if a seat becomes vacant.*—If the Deputy Commissioner declares that a vacancy has occurred in the seat of any member under sub-section (2) of section 11, a fresh election or appointment for the vacancy so caused shall be held or made in accordance with the provisions of this Act.

15. *Prohibition of canvassing in or near polling stations.*—(1) No person shall, on the date or dates on which a poll is taken in any polling station, commit any of the following acts within the polling station or in any public or private place within a distance of one hundred yards of the polling station, namely:—

(*a*) canvassing for votes; or

(*b*) soliciting the vote of any voter; or

(*c*) persuading any voter not to vote at the election; or

(*d*) exhibiting any notice or sign other than an official notice relating to the election.

(2) Any person who contravenes the provisions of sub-section (1) shall, on conviction, be punished with fine which may extend to two hundred and fifty rupees.

(3) An offence punishable under this section shall be cognizable.

16. *Penalty for disorderly conduct in or near polling station.*—(1) No person shall, on the date or dates on which a poll is taken at any polling station—

(*a*) use or operate within or at the entrance of the polling station, or in any public or private place in the neighbourhood thereof, any apparatus for amplifying or reproducing the human voice, such as a megaphone or a loud speaker, or

(*b*) shout, or otherwise act in a disorderly manner, within or at the entrance of the polling station or in any public or private place in the neighbourhood thereof,

so as to cause annoyance to any person visiting the polling station for the poll, or so as to interfere with the work of the officers and other persons on duty at the polling station.

(2) Any person who contravenes, or wilfully aids or abets the contravention of, the provisions of sub-section (1) shall, on conviction, be punished with fine which may extend to two hundred and fifty rupees.

(3) If the presiding officer of a polling station has reason to believe that any person is committing or has committed an offence punishable under this section he may direct any police officer to arrest such person, and thereupon the police officer shall arrest him.

(4) Any police officer may take such steps and use such force as may be reasonably necessary for preventing any contravention of the provisions of sub-section (1), and may seize any apparatus used for such contravention.

17. *Penalty for misconduct at polling station.*—(1) Any person who during the hours fixed for the poll at any polling station misconducts himself or fails to obey the lawful directions of the presiding officer may be removed from the polling station by the presiding officer or by any police officer on duty or by any person authorised in this behalf by such presiding officer.

(2) The powers conferred by sub-section (1) shall not be exercised so as to prevent any voter who is otherwise entitled to vote at a polling station from having an opportunity of voting at that station.

(3) If any person who has been so removed from a polling station re-enters the polling station without the permission of the presiding officer, he shall, on conviction, be punished with fine which may extend to two hundred and fifty rupees.

(4) An offence punishable under sub-section (3) shall be cognizable.

18. *Maintenance of secrecy of voting.*—(1) Every officer, clerk, agent or other person who performs any duty in connection with the recording or counting of votes at an election shall maintain, and aid in maintaining, the secrecy of the voting and shall not (except for some purpose authorised by or under any law) communicate to any person any information calculated to violate such secrecy.

(2) Any person who contravenes the provisions of sub-section (1) shall, on conviction, be punished with imprisonment for a term which may extend to three months or with fine or with both.

19. *Officers, etc., at elections not to act for candidates or influence voting.*—(1) No person who is a returning officer, or a presiding or polling officer at an election, or an officer or clerk appointed by the returning officer or the presiding officer to perform any duty in connection with an election shall, in the conduct or the management of the election, do any act other than the giving of vote for the furtherance of the prospects of the election of a candidate.

(2) No such person as aforesaid, and no member of a police force, shall endeavour—

(*a*) to persuade any person to give his vote at an election, or

(*b*) to dissuade any person from giving his vote at an election, or

(*c*) to influence the voting of any person at an election in any manner.

(3) Any person who contravenes the provisions of sub-section (1) or sub-section (2) shall, on conviction, be punished with imprisonment for a term which may extend to six months or with fine or with both.

20. *Breaches of official duty in connection with elections.*—(1) If any person to whom this section applies is without reasonable cause guilty of any act or omission in breach of his official duty, he shall, on conviction, be punished with fine which may extend to five hundred rupees.

(2) No suit or other legal proceedings shall lie against any such person for damages in respect of any such act or omission as aforesaid.

(3) The persons to whom this section applies are the returning officers, presiding officers, polling officers and any other person appointed to perform any duty in connection with the receipt of nominations or withdrawal of candidatures, or the recording or counting of votes at an election; and the expression "official duty" shall for the purposes of this section be constructed accordingly, but shall not include duties imposed otherwise than by or under this Act.

21. *Removal of ballot papers from polling stations to be an offence.*—(1) Any person who at any election fraudulently takes, or attempts to take, a ballot paper out of a polling station, or wilfully aids or abets the doing of any such act, shall, on conviction, be punished with imprisonment for a term which may extend to one year or with fine which may extend to five hundred rupees or with both.

(2) If the presiding officer of a polling station has reason to believe that any person is committing or has committed an offence punishable under sub-section (1), such officer may, before such person leaves the polling station, arrest or direct a police officer to arrest such person and may search such person or cause him to be searched by a police officer:

Provided that when it is necessary to cause a woman to be searched, the search shall be made by another woman with strict regard to decency.

(3) Any ballot paper found upon the person arrested on search shall be made over for safe custody to a police officer by the presiding officer, or when the search is made by a police officer, shall be kept by such officer in safe custody.

(4) An offence punishable under sub-section (1) shall be cognizable.

22. *Other offences and penalties therefor.*—(1) A person shall be guilty of an offence if at any election he—

(*a*) fraudulently defaces or fraudulently destroys any nomination paper; or

(*b*) fraudulently defaces, destroys or removes any list, notice or other document affixed by or under the authority of a returning officer; or

(*c*) fraudulently defaces or fraudulently destroys any ballot paper or the official mark on any ballot paper; or

(*d*) without due authority supplies any ballot paper to any person; or

(*e*) fraudulently puts into any ballot box anything other than the ballot paper which he is authorised by law to put in; or

(*f*) without due authority destroys, takes, opens or otherwise interferes with any ballot box or ballot papers then in use for the purposes of the election; or

(*g*) fraudulently or without due authority, as the case may be, attempts to do any of the foregoing acts or wilfully aids or abets the doing of any such acts.

(2) Any person guilty of an offence under this section shall,—

(*a*) if he is a returning officer or a presiding officer at a polling station or any other officer or clerk employed on official duty in connection with the election, on conviction, be punished with imprisonment for a term which may extend to two years or with fine or with both;

(*b*) if he is any other person, on conviction, be punished with imprisonment for a term which may extend to six months or with fine or with both.

(3) For the purpose of this section, a person shall be deemed to be on official duty if he has to take part in the conduct of an election or part of an election including the counting of votes or to be responsible after an election for the used ballot papers and other documents in connection with such election, but the expression "official duty" shall not include any duty imposed otherwise than by or under this Act.

(4) An offence punishable under clause (b) of sub-section (2) shall be cognizable.

23. *Prosecution in certain offences*—No court shall take cognizance of an offence punishable under section 16 or under section 17 or under clause (*a*) of sub-section (2) of section 19 unless there is a complaint made by an order of or under authority from the Deputy Commissioner.

24. *Term of office.*—The members of a Panchayat, shall save as otherwise provided in this Act, hold office for a term of four years :

Provided that the Government may, by notification, for reasons to be stated therein, extend from time to time the said term for a period not exceeding [1][six years] in the aggregate.

25. *Commencement of term of office.*—The term of office of the members elected at a general election or appointed under section 5 shall commence on the date immediately after the expiry of the term of office of the out-going members of the Panchayat or on the date of publication of their names under sub-section (7) of section 6, whichever is later.

26. *Registration of members.*—A member of a panchayat may resign his membership in writing, under his hand addressed to the Chairman of the Panchayat and his seat shall become vacant on the expiry of fifteen clear days from the date of such resignation, unless within the said period of fifteen days, he withdraws such resignation by writing under his hand addressed to the Chairman.

27. *Election of Chairman and Vice-Chairman.*—Every Panchayat shall, as soon as may be, choose two members of the Panchayat to be respectively Chairman and Vice-Chairman becomes vacant by death, resignation, removal or otherwise, the Panchayat shall choose another member to be Chairman or Vice-Chairman, as the case may be.

28. *Term of office of Chairman and Vice-Chairman.*—Save as otherwise provided in this Act, a Chairman and a Vice-Chairman shall hold office for the term of a Panchayat.

29. *Chairman to carry on current duties until his successor is elected.*—After the expiry of his term of office the Chairman shall continue to carry on the current duties of his office until such time as a new Chairman shall have been elected and shall have taken over charge.

30. *Election of Chairman on establishment of Panchayat, etc.*—(1) On the establishment of a Panchayat for the first time under this Act, or on its reconstitution or establishment under section 92 or on its reconstitution on the expiry of the term of the members of a Panchayat, a meeting shall be called within four weeks from

1. Substituted by Act 5 of 1965.

the date of commencement of the term of office of the members of the Panchayat under section 25 by the prescribed officer who shall himself preside over the meeting, but shall have no right to vote, and the meeting shall then proceed to elect the Chairman. In the case of an equality of votes the result of the election of the Chairman shall be decided by lot to be drawn by the officer presiding at the meeting in such manner as he may determine.

(2) Any dispute relating to the validity of the election of a Chairman or Vice-Chairman under sub-section (1) or section 27 shall be decided by the prescribed judicial officer. The decision of the prescribed judicial officer thereon shall be final and no suit or other proceeding shall lie in any court in respect of any such decision.

31. *Resignation of Chairman or Vice-Chairman.*—(1) The Vice-Chairman may resign his office by writing under his hand addressed to the Chairman and in the absence of the Chairman to the Assistant Commissioner.

(2) The Chairman may resign his office by writing under his hand addressed to the Assistant Commissioner.

(3) Resignations under sub-section (1) or (2) shall take effect from the date of their acceptance.

32. *Motion of no-confidence.*—(1) A motion of no-confidence may be moved by any member against the Chairman or the Vice-Chairman after giving such notice as may be prescribed and such notice shall be supported by not less than one-third of the total number of members of the Panchayat. If a meeting for consideration of the motion is not convened by the Chairman within thirty days from the date of notice, the Chief Executive Officer of the Taluk Board shall himself convene the meeting.

(2) If the motion against the Chairman or Vice-Chairman is carried by a majority of not less than two-thirds of the total number of members, the Chairman or the Vice-Chairman, as the case may be, shall be removed from his office by the Deputy Commissioner :

Provided that the Chairman or Vice-Chairman shall vacate office on the expiry of sixty days from the day of the passing of the motion if no order of such removal is passed within the said period.

(3) Notwithstanding anything contained in this Act or the rules made thereunder, a Chairman or a Vice-Chairman shall not preside over a meeting in which a motion of no-confidence is discussed against him but he shall have a right to speak and otherwise to take part in the proceedings of the Panchayat.

33. *Procedure at meetings.*—Subject to the provisions of this Act, the procedure at a meeting of the Panchayat shall be in accordanc with bye-laws made for the purpose.

34. *Removal from or vacation of office.*—(1) The Deputy Commissioner may, after giving due notice to the person concerned and after such enquiry as he thinks fit, remove from office any member of the Panchayat, or any Chairman or Vice-Chairman who has been guilty of misconduct, or neglect of or incapacity to perform his duty or is persistently remiss in the discharge of his duties. A person removed from the office of Chairman or Vice-Chairman shall not be eligible for re-election during the term of office of the memebers of such Panchayat. A Chairman or Vice-Chairman removed for misconduct shall also be removed from the office of member of the Panchayat.

(2) An appeal shall lie from an order of the Deputy Commissioner under sub-section (1) to the Commissioner.

(3) Every Chairman or Vice-Chairman shall vacate office if he ceases to be a member of the Panchayat.

(4) Every Chairman or Vice-Chairman who for a period exceeding three months absents himself from the village in such manner as to be unable to perform his duties as Chairman or Vice-Chairman, shall cease to be Chairman or Vice-Chairman, as the case may be, unless leave so to absent himself has been granted by the Panchayat.

(5) Leave under sub-section (4) shall not be granted for a period exceeding six months, and whenever such leave is granted to a Chairman or Vice-Chairman, the Panchayat shall elect one of its members to exercise all the powers and perform all the duties of a Vice-Chairman in lieu of the Vice-Chairman, who is exercising the powers and performing the duties of the Chairman, or who is absent on leave during the period for which such leave is granted.

35. *Filling up of vacancies.*—(1) Any vacancy of which notice shall have been given to the Deputy Commissioner in the prescribed manner due to the disablement, death, resignation, disqualification, absence without leave, or removal of a Chairman or Vice-Chairman or member, shall be filled by the election of a Chairman or Vice-Chairman or member who shall hold office so long only as the Chairman, Vice-Chairman or member in whose place he has been elected would have held office if the vacancy had not occurred :

Provided that if no member is so elected within four weeks from the date on which notice of the vacancy is given to the Deputy Commissioner, the Deputy Commissioner shall appoint a person who

would have been qualified to be elected and the person so appointed shall be deemed to have been duly elected under this sub-section :

Provided further that notwithstanding anything contained in section 5, if the vacancy of a member occurs within four months preceding the date on which the term of office of the members of the Panchayat expires under section 24, the vacancy shall not be filled.

(2) The meeting for the election of a Chairman under sub-section (1) shall be convened in the manner specified in sub-section (1) of section 30.

36. *Meetings of Panchayat.*—(1) A Panchayat shall meet for the transaction of business at least once in every month at the office of the Panchayat and at such time as the Chairman may determine.

(2) The Chairman may, whenever he thinks fit, and shall, upon the written request of not less than one-half of the total number of members, call a special meeting.

(3) Seven clear day's notice of an ordinary meeting and two clear days' notice of a special meeting specifying the place, date and time of such meeting and the business to be transacted thereat, shall be given to the members and the Gram Sevaks and posted in the office of the Panchayat.

(4) The Gram Sevaks and other Government officers having jurisdiction in the village or any part thereof shall be entitled to attend every meeting of the Panchayat and take part in the proceedings but shall not be entitled to vote.

37. *Quorum and Procedure.*—(1) The quorum for a meeting of the Panchayat shall be one-half of the total number of members. If the quorum is not complete at a meeting, the presiding authority shall adjuorn the meeting to such time on the following day or some future day as he may fix. A notice of the meeting so fixed shall be posted in the office of the Panchayat. The business, which could not be considered at the meeting so postponed for want of quorum, shall be brought before and disposed of, at the meeting so fixed or at any subsequent adjourned meeting at which there is a quorum.

(2) At every meeting of the Panchayat the Chairman, or in his absence the Vice-Chairman, shall preside, and in the absence of both, the members present shall choose one from amongst themselves to preside for the occasion.

(3) All questions shall, unless otherwise specially provided, be decided by a majority of votes of the members present and voting. The Chairman, Vice-Chairman or person presiding, as the case may

be, unless he refrains from voting shall give his vote before declaring the number of votes for and against a question and in case of equality of votes, he shall give his casting vote.

(4) No member of a Panchayat shall vote on, or take part in the discussion of any question coming up for consideration at a meeting of a Panchayat, if the question is one in which apart from its general application to the public he has any direct or indirect pecuniary interest.

(5) If the presiding authority is believed by any member present at the meeting to have any such pecuniary interest in any matter under discussion, and if a motion to that effect be carried, he shall not preside at the meeting during such discussion or vote on or take part in it. Any member of the Panchayat may be chosen to preside at the meeting during the continuance of such discussion.

38. *Modification or cancellation of resolutions.*—No resolution of a Panchayat shall be modified or cancelled within six months after the passing thereof, except by a resolution passed by not less than one-half of the total number of members at an ordinary or special meeting notice whereof shall have been given fulfilling the requirements of sub-section (3) of section 36 and setting forth fully the resolution which it is proposed to modify or cancel at such meeting and the motion or proposition for the modification or cancellation of such resolution.

39. *Minutes.*—Minutes shall be kept of the names of the members and of the Government officers, if any, present and of the proceeding at each meeting of the Panchayat, and if any member present at the meeting so desires, of the names of the members voting, respectively, for or against, any resolution, in a book to be provided for the purpose, which shall be signed as soon as practicable by the Chairman, Vice-Chairman or person presiding at such meeting and shall, at all reasonable times, be open to inspection by any member of the Panchayat, or by any person entitled to vote at the elections to the Panchayat.

40. *Interpellations and resolutions.*—(1) Any member may call the attention of the Chairman to any neglect in the execution of Panchayat work, to any waste of Panchayat property or to the wantsof any locality, and may suggest any improvements which may appear desirable.

(2) Every member shall have a right to move resolution and to interpellate the Chairman on matters connected with the administration of the Panchayat, subject to such rules as may be prescribed.

41. *Acts of Panchayat, etc., not to be invalidated.*—No act of a Panchayat or of any person acting as a member or as a Chairman, Vice-Chairman, Presiding member or Secretary, shall be deemed to be invalid by reason only of some defect in the constitution or appointment of such Panchayat, Chairman, Vice-Chairman, Presiding member or Secretary or member or on the ground that they or any of them were disqualified for such office or that formal notice of the intention to hold a meeting of a Panchayat was not duly given or by reason of such act having been done during the period of any vacancy in the office of the Chairman, Vice-Chairman, or Secretary or member of such Panchayat, or for any other informality.

CHAPTER III

Functions of Panchayats

42. *Obligatory functions of Panchayats.*—It shall be the duty of a Panchayat so far as the Panchayat fund at its disposal will allow and subject to the general control of the Government, and the superintendence of the Taluk Board to make reasonable provision within the village in regard to the following matters, namely:—

(*a*) construction, repair and maintenance of village roads drains, bunds and bridges;

Provided that if the roads, drains, bunds and bridges vest in any other public authority, such works shall not be undertaken without the consent of such authority;

(*b*) construction, repair and maintenance of public wells, ponds and tanks and supply of water for domestic use and for cattle;

(*c*) the cleansing of the public roads, drains, bunds, tanks and wells (other than tanks and wells used in irrigation) and other public places or works;

(*d*) the lighting of the village;

(*e*) maintenance and regulation of burning and burial grounds;

(*f*) the removing of obstructions and projections in public streets or places and in sites not being private property, which are open to the enjoyment of the public, whether such sites are vested in the Panchayat or belong to Government;

(*g*) sanitation, conservancy and the prevention and abatement of nuisance;

(*h*) regulation of buildings, shows, shops, eating and other entertainment houses ;

(*i*) establishment and maintenance of cattle pounds ;

(*j*) allotment of places for storing manure ;

(*k*) planting and preservation of trees ;

(*l*) regulation of sale and preservation of meat, fish and other perishable articles of food ;

(*m*) maintenance of public buildings, grazing lands and forest lands vesting in or under the control of the Panchayat ;

(*n*) preventive and remedial measures against epidemics ;

(*o*) laying out village extensions ;

(*p*) regulating the collection, removal and disposal of manure and sweepings ;

(*q*) disposal of unclaimed corpses and carcasses and unclaimed cattle ;

(*r*) construction and maintenance of public latrines ;

[1][(*rr*) promotion and development of economic conditions with special reference to agriculture ;]

(*s*) such other functions as may be entrusted to the Panchayats by the Government from time to time.

43. *Discretionary functions of Panchayats.*—(1) It shall be competent for a Panchayat, so far as the Panchayat fund at its disposal will allow and subject to the general control of the Government, and the superintendence of the Taluk Board, to make reasonable provision within the village in regard to the following matters, namely :—

(*a*) construction and maintenance of slaughter houses ;

(*b*) relief of the destitute and the sick ;

(*c*) improvement of cattle and their breeding and the general care of the live-stock ;

(*d*) establishment of granaries ;

(*e*) village libraries and reading rooms ;

(*f*) layout and maintenance of play-grounds for village children and of public gardens ;

(*g*) promotion, improvement and encouragement of cottage industries ;

(*h*) destruction of rats and stray and ownerless dogs ;

---

1. Inserted by Act 26 of 1961.

(*i*) construction and maintenance of dharmashalas, chattrams and other similar institutions;

(*j*) management and control of washing and bathing ghats which are not managed by any other authority;

(*k*) assistance to the residents when any natural calamity occurs;

(*l*) establishment and maintenance of markets;

(*m*) watch and ward of the village and crops therein;

(*n*) construction and maintenance of houses for the conservancy staff of the Panchayat;

(*o*) establishment and maintenance of dispensaries, and maternity and child welfare centres;

(*p*) veterinary relief;

(*q*) management of minor muzrai institutions;

(*r*) encouragement and development of co-operation;

(*s*) maintenance of essential statistics of the village;

(*t*) regulating and curing, tanning and dyeing of skins and hides;

(*u*) assisting in extinguishing fires;

(*v*) organizing voluntary labour for community work;

(*w*) welfare of Scheduled Castes;

(*x*) regulating, checking and abating of offensive or dangerous trades;

[1][(*y*)]

Provided that the cost of watch and ward under paragraph (*m*) shall be levied and recovered by the Panchayat from such persons in the village and in such manner as may be prescribed.

(2) A Panchayat may also make provision for carrying out within the village any other work or measure which is likely to promote the health, safety, education, comfort, convenience or social or economic well-being of the inhabitants of the village.

(3) A Panchayat may by a resolution passed at its meeting and supported by two-thirds of the total number of its members make provision for or make contribution towards any exhibition, conference or seminar within or outside the village but within the district:

Provided that the Panchayat shall not incur expenditure exceeding twenty-five rupees on any such exhibition, conference or seminar, except with the previous sanction of the Deputy Commissioner.

1. Omitted by Act 26 of 1961

44. *Powers of Taluk Board to transfer maintenance of institutions and execution of other works.*—The Taluk Board may, at any time, with the consent of the Panchayat, transfer to such Panchayat the management of any institution or the execution of any work not provided for in sections 42 and 43 and it shall thereupon be lawful for such Panchayat to undertake the management of such institution or the execution of such work:

Provided that in every such case the funds necessary for such management or execution shall be placed at the disposal of the Panchayat by the Taluk Board.

45. *Other duties.*—(1) The Panchayat shall,

(i) subject to the regulations made by the Taluk Board in this behalf—

(*a*) supervise the labour employed by the Taluk Board on works within the village;

(*b*) execute such works as are entrusted to it by the Taluk Board;

(ii) subject to such conditions as the Government may impose with the consent of the Panchayat concerned, perform such other administrative duties including the distribution of irrigation water as may be assigned to it by the Government, by notification, after consultation with the Taluk Board.

(2) A Panchayat shall not be bound to perform the duties specified in clause (ii) of sub-section (1) unless sufficient funds have been placed at the disposal of the Panchayat by the Taluk Board.

46. *Assignment of functions.*—(1) Subject to any law for the time being in force, the Goverment may by notification and subject to such conditions as may be specified therein,—

(*a*) transfer to any Panchayat the management and maintenance of a forest adjacent to the village;

(*b*) make over to the Panchayat the management of waste lands, pasture lands or vacant lands belonging to the Government situate within the village;

(*c*) entrust the Panchayat with the collection of land revenue on behalf of the Government and the maintenance of such records as are connected therewith;

(*d*) entrust the Panchayat with the management and cultivation of—

(i) common lands,

(ii) lands, the management of which is assumed by Government,

(iii) lands which the owners thereof are unable to cultivate and the management of which may be assumed by the Government under any law for the time being in force:

Provided that when any transfer of the management and maintenance of a forest is made under clause (*a*), the Government shall direct that any amount required for such management and maintenance or an adequate portion of the income from such forest be placed at the disposal of the Panchayat.

(2) The Panchayat shall subject to the prescribed conditions have the power to do all acts necessary and incidental to the carrying out of the functions transferred, made over or entrusted to it under this section.

47. *Power of Government to add to functions of Panchayats.* The Government may, in consultation with the Taluk Board and subject to such conditions as may be imposed by the Government, authorise any Panchayat by a general or special order to exercise any functions or perform any duties other than those specified in sections 42 to 45.

48. *Joint levy of octroi by more than one local body.*—A Town Panchayat may, from time to time, enter, subject to the sanction of the Government, into an agreement with any other Town Panchayat, or with any municipal council, cantonment authority or committee appointed for a town area of with a combination of any such bodies, for the levy of octroi whereby the octroi respectively leviable by the bodies so contracting may be levied together instead of separately within the limits of the area subject to the control of the said bodies:

Provided that, where one of the local bodies is a cantonment authority, the decision of the Government shall be subject to the concurrence of the Central Government.

49. *Government may vest certain lands in Panchayat.*—(1) For the purpose of this Chapter, the Government may by notification and subject to such conditions and restrictions as it may think fit to impose, vest in a Panchayat, open sites, vacant lands or public

roads and streets, wells, river beds, tanks trees or any other property in the village vesting in the Government.

(2) It shall be competent to the Government by notification to resume any property placed under the control of a Panchayat under sub-section (1) on such terms as the Government may determine.

50. *Power of Panchayat to acquire and hold property etc., to be subject to rules.*—The power of every Panchayat to acquire and hold property, both moveable and immoveable, whether within or without the limits of the area over which it has authority, to lease, sell or otherwise transfer any movable or immovable property which may have become vested in or been acquired by it, and to contract and to do all other things necessary for the purposes of this Act, shall be subject to the rules made by the Government in this behalf:

Provided that no lease of immoveable property for a term exceeding five years and no sale or other transfer of any such property shall be valid unless such lease, sale or other transfer shall have been made with the previous sanction of the Commissioner or such other authority as may be prescribed:

Provided also that nothing herein contained shall empower any Panchayat to raise loans except as provided for in section 79 and without the previous sanction of the Government.

51. *General powers of Panchayat.*—(1) A Panchayat shall have power to do all acts necessary for and incidental to the carrying out of the functions entrusted or delegated to it and in particular and without prejudice to the foregoing power to exercise powers specified in section 52, 53, 55, 56, 57 and 58, and the Panchayat may appoint one or more committees to perform any of these functions.

(2) Every Panchayat shall constitute the following committees by election:—

(i) Agriculture Committee;

(ii) Health Committee;

(iii) Village Industries Committee;

and each Committee shall, subject to such instructions as the Panchayat may give from time to time, perform the functions of the Panchayat in respect of agriculture, public health and sanitation, and promotion of village industries, respctively, in the area within the jurisdiction of the Panchayat.

(3) (*a*) The total number of members of each committee shall be such as may be prescribed by rules.

(*b*) Each such committee shall be competent to co-opt in such manner as may be prescribed by rules members of Farmers' clubs, Mahila Mandals, Yuvak Mandals and other similar bodies recognised by the Government, and the rights and liabilities of such co-opted members shall be such as may be prescribed by rules.

52. *Power of Panchayats as to roads, bridges, etc.*—The Panchayat shall have control of all village roads and bridges thereon, cart-tracks, drains, tanks, wells and other public places in the village, not being private property and not being under the control or management of a Taluk Board, Municipal Council or Government, and may do all things necessary for the maintenance and repair thereof and may—

(*a*) lay-out and make new roads ;

(*b*) construct new bridges ;

(*c*) widen, open, enlarge, or otherwise improve any road or bridge ;

(*d*) with the previous sanction of the Deputy Commisioner, divert, discontinue or close any road or bridge ; and

(*e*) deepen or otherwise improve water-ways.

53. *Control of the erection of buildings.*—(1) Subject to such rules as may be prescribed, no person shall erect any building or alter or add to any existing building or reconstruct any building without the written permission of the Panchayat. Such permission shall be presumed to have been granted if no refusal of such permission is communicated within two months of the receipt of the application.

(2) Whenever any building is erected, altered, added to or reconstrcuted without such permision or in any manner contrary to the rules prescribed under sub-section (1) or any conditions imposed by the permission granted, the Panchayat may, whether any action is taken or not against such person under section 235—

(*a*) direct that the building, alteration or addition be stopped ; or

(*b*) by written notice require, within a reasonable period tc be specified therein, such building, alteration or addition to be altered or demolished as it may deem necessary for the promotion of public health or the prevention of danger to life or property.

(3) In the event of non-compliance with the terms of any notice under clause (*b*) of sub-section (2) within the period specified in the notice, it shall be lawful for the Panchayat to take such action as may be necessary for the completion of the act thereby required to be done, and all the expenses therein incurred by the Panchayat shall be paid by the person or persons upon whom the notice was served and shall be recoverable as if it were a tax imposed under section 73.

(4) An appeal shall lie to the Assistant Commissioner from any order or direction or notice of the Panchayat under sub-section (1), (2) or (3) and the decision of the Assistant Commissioner on such appeal shall be final.

54. *Power of Government to prohibit and regulate the erection of building in certain areas without permission*—(1) Notwithstanding anything contained in section 53, the Government may, in the interest of the general public and after consulting the Panchayat concerned, prohibit by notification the erection of any building within a specified area within the jurisdiction of a Panchayat except with permission granted by the Government or any officer authorised by the Government in this behalf (hereinafter in this section referred to as the 'authorised officer'):

Provided that such prohibition shall not be made in respect of land which has been set apart as a building site by the Government or the Panchayat prior to the date of such notification.

(2) Subject to the provisions of sub-section (3), the grant of any permission under sub-section (1) may be subject to such conditions as may be fixed by the Government or the authorised officer in each case or prescribed generally.

(3) The Government may publish a development plan in respect of the area notified under sub-section (1) after following such procedure as may be prescribed and on the publication of such plan no building shall be erected or constructed in such area except in accordance with the specifications and conditions specified in such development plan.

(4) Whoever erects any building contrary to the provisions of sub-section (1) or the conditions imposed under sub-section (2) or the provisions of sub-section (3) shall, on conviction, be punished with fine which may extend to five hundred rupees.

(5) The Government or the authorised officer, as the case may be, may demolish any building erected contrary to the provisions of sub-section (1) or in violation of the conditions imposed under sub-section (2) or contrary to the porvisions of sub section (3).

55. *Permission for the construction of factories and the installation of machinery.*—No person shall, without the permission of the Panchayat and except in accordance with the conditions specified in such permission,—

(*a*) construct or establish any factory, workshop or work-place in which it is proposed to employ steam power, water power or other mechanical power or electrical power ; or

(b) instal in any premises any machinery or manufacturing plant driven by any power as aforesaid, not being machinery or manufacturing plant exempted by the rules.

56. *Prohibition of offensive or dangerous trades without licence.*—No place within the jurisdiction of a Panchayat shall be used for the purpose of any trade or business which the Government may, be notification, declare to be offensive or dangerous, except under a licence granted or renewed by the Panchayat and subject to such conditions as may be imposed in the licence.

57. *Control of dairies, hotels, etc.*—No place within the jurisdiction of a Panchayat shall be used as a dairy, hotel, restaurent, eating house, coffee house, sweetmeat shop, bakery, boarding house or lodging house (other than a students' hostel under public or recognised control) or a dharmashala or for manufacturing ice or aerated water, except under a licence granted or renewed by the Panchayat and except in accordance with the conditions specified therein.

58. *Provisions applicable to permissions and licences under sections 55, 56 and 57.*—(1) A permission shall be granted under section 55 and a licence under sections 56 and 57 shall be granted or renewed, only on payment in advance of such fee as may be prescribed.

(2) The Panchayat may, for reasons to be recorded in writing refuse to grant the permission under section 55 or to grant or renew a licence or suspend or cancel a licence granted or renewed under section 56 or 57 for default of any of the conditions subject to which the licence was granted.

(3) Any person aggrieved by the refusal to grant permission under section 55 or to grant or renew a licence or by the suspension or cancellation of a licence under sub-section (2) may, within thirty days of the date of communication of the order, appeal to the Assistant Commissioner and the decision of the Assistant Commissioner on such appeal shall be final.

59. *Transfer of institutions or works to Panchayat.*—Subject to such rules as may be prescribed by the Government, the Deputy Commissioner or any private person or body of persons may, with the consent of a Panchayat and subject to such conditions as may be agreed upon, make over to it the management of any institution or the execution or maintenance of any work or the performance of any duty within the area over which it has got control.

60. *Obstructions and encroachments upon public streets and open sites.*—(1) Whoever within the limits of the village—

(*a*) shall have built or set up or shall build or set up, any wall, any fence, rail, post, stall, verandah, platform, plinth, step or any projecting structure or thing or other, encroachment or obstruction, or

(*b*) shall deposit or cause to be placed or deposited any box bale, package or merchandise, or any other thing, in any public street or place or in or over or upon any open drain, gutter, sewer or aqueduct in such street or place,

shall, on conviction, be punished with fine which may extend to twenty-five rupees and with further fine which may extend to one rupee for every day on which such projection, encroachment, obstruction or deposit continues after the date of first conviction for such offence.

(2) The Panchayat shall have power to remove any such obstruction or encroachment, and shall have the like power to remove any unauthorised obstruction or encroachment of the like nature in any open site not being private property, whether such site is vested in the Panchayat or not, provided that if the site be vested in Government the permission of the Deputy Commissioner or any officer authorised by him in this behalf shall have first been obtained. The expense of such removal shall be paid by the person who has caused the said obstruction or encroachment and shall be recoverable as if it were a tax imposed under section 73.

(3) Whoever, not being duly authorised in that behalf, removes earth, sand or other material from, or makes any encroachment in or upon any open site which is not private property shall, on conviction, be punished with fine which may extend to fifty rupees, and,

(i) in the case of an encroachment, with further fine which may extend to two rupees for every day on which the encroachment continues after the date of first conviction ;

(ii) in the case of removal of earth, sand or other material the value of such earth sand or other material shall also be recoverable as a fine.

(4) Nothing contained in this section shall prevent the Panchayat from allowing any temporary occupation of or erection in any public street on occasions of festivals and ceremonies, or the piling of fuel in by-streets and sites for not more than four days, and in such manner as nott o inconvenience the public or any individual.

61. *Power to name streets and number buildings.*—The Panchayat may cause a name to be given to any street and may also cause a number to be affixed to any building and may, from time to time, cause such name and number to be altered.

62. *Removal of structures, trees, etc., which are in ruins or likely to fall.*—(1) If it appears at any time to the Panchayat that any building or any part thereof or any tree or branch of a tree is in a ruinous state or likely to fall or is in any other way dangerous to any person occupying, resorting to or passing by such building or the part thereof or the tree or branch of the tree, the Panchayat may, by written notice, require the owner or occupier of such building or tree, as the case may be,—

(i) to pull down, lop or cut down, or

(ii) to secure, or

(iii) to remove, or

(iv) to repair,

such building or part of it or the tree or the branch of the tree, as the case may be, and to prevent all causes of danger therefrom.

(2) If it appears to the Panchayat that the danger from a building or tree which is ruinous or about to fall is imminent, it may, before the period of notice expires, fence off, pull down, lop or cut down, secure or repair the said building or tree, as the case may be, or take such steps as may be required to arrest the danger.

(3) Any expenses incurred by the Panchayat in this behalf shall be paid by the owner or occupier of the building or tree, as the case may be.

(4) The Panchayat shall issue a notice under sub-section (1) after giving the owner or occupier, as the case may be, a reasonable opportunity of stating any objection, adducing evidence, if any, and after being satisfied that the objection which is raised is invalid or insufficient.

63. *Power as to sanitation, conservancy and drainage*—(1) If it appears necessary to improve the sanitary condition of any area within its jurisdiction, a Panchayat may, by a written notice, require, within a reasonable period to be specified therein—

(i) the owner or occupier of any hut or the owner of any privy to remove such hut or privy either wholly or in part;

(ii) the owner or occupier of any building to construct private drains therefor or to alter or to remove private drains thereof;

(iii) the owner or occupier of any land or building which needs to be cleansed, to cause the same to be cleansed to the satisfaction of the Panchayat;

(iv) the owner or occupier of any land or building which contains a well, pool, ditch, pit, pond tank or any place containing or used for the collection of any drainage, filth or stagnant water, which is injurious to health or offensive to the neighbourhood or is otherwise a source of nuisance, to cause the same to be filled up, cleansed or deepened or to cause the water to be removed therefrom or drained off or to take such other action therewith, as may be deemed necessary by the Panchayat;

(v) the owner or occupier of any land overgrown with vegetation, undergrowth, prickly pear, or jungle, which is in any manner injurious to health or dangerous to the public or offensive to the neighbourhood or an impediment to efficient ventilation, to cause it to be cleared of the vegetation undergrowth, prickly pear or jungle.

(2) If any work required by a notice under sub section (1) is not executed within the period specified in the notice, the Panchayat may itself cause such work to be carried out and may recover the cost of such work or part thereof from the owner or occupier referred to in sub-section (1) as if it were a tax imposed under section 73.

64. *Contributions from persons having control over places of pilgrimage, etc.*—(1) Where a mosque, temple, mutt or any place of religious worship or instruction or any place which is used for holding fairs, or festivals or for other like purposes is situated within the limits of a village or in the neighbourhood thereof and attracts either throughout the year or on particular occasions a large number of persons, any special arrangements necessary for public health, safety or convenience, whether permanent or temporary, shall be made by

the Panchayat; but the Commissioner may after consulting the trustee or other person having control over such place require him to make such recurring or non-recurring contribution to the funds of the Panchayat as he may determine.

(2) Any contribution directed to be paid under sub section (1) shall be recoverable as arrears of land revenue.

65. *Power for providing adequate water supply.*—(1) For providing the area under its control or any part thereof with a supply of water, pure and sufficient for public and private purposes, the Panchayat may—

(*a*) construct, repair and maintain tanks or wells and clear streams or water courses;

(*b*) purchase or acquire by gift or otherwise, any tank, well, stream or water course, or any right to take or convey water within or without the area under its control;

(*c*) with the consent of the owner thereof, utilise, cleanse or repair any tank, well, stream or water course or provide facilities for obtaining water therefrom;

(*d*) contract with any person for supply of water; or

(*e*) do any other acts necessary for carrying out the purposes of this section.

(2) The Panchayat may, by order published at such places as it may think fit, set apart for the supply of water to the public for drinking or culinary purposes, any tank, well, stream, or water course in respect of which action has been taken under clause (*a*) or (*b*) or (*c*) of sub-section (1) subject to any rights which the owner referred to in clause (*c*) of sub-section (1) may retain with the consent of the Panchayat.

(3) The Panchayat may, by order published at such places as it may think fit, prohibit—

(*a*) bathing, washing of clothes and animals, or other acts likely to pollute the water of any tank, well, stream or watercourse set apart for drinking or culinary purposes under sub section (2); and

(*b*) during epidemics the use of any source of water supply for drinking or culinary purposes or for the washing of clothes.

66. *Power of Government to make rules regarding provision of water supply.*—Subject to such rules as the Government may make in this behalf, a Panchayat may make bye-laws for conserving and

preventing injury to sources and means of water supply and appliances for the distribution of water whether within or without the limits of the Panchayat; and for regulating all matters connected with the supply and use of water, and the turning on, or turning off, and preventing the waste of water, and the construction, maintenance and control of Panchayat water works and pipes and fittings in con nection therewith, whether the property of the Panchayat or not.

67. *Power of entry.*—Any member, officer or servant of a Panchayat may enter into or upon any building or land with or without assistants or workmen, in order to make any inspection or execute any work for any of the purposes of this Act:

Provided that—

(*a*) no such entry shall be made between sunset and sunrise;

(*b*) unless the entry be with the consent of its occupier, no dwelling house shall be so entered without giving reasonable previous notice signed by the Chairman or by a person duly authorised by him in this behalf of the intention to make such entry; and

(*c*) due regard shall be had in making such entry to the social and religious usages of the occupants of the premises entered.

68. *Additional powers of Town Panchayats.*—In addition to the powers exercisable under the preceding sections of this Chapter, every Town Panchayat shall within its jurisdiction exercise the powers conferred on a Taluk Board and the Chief Executive Officer under sections 146 to 159 (both inclusive) and the provisions of the said sections shall, *mutatis mutandis*, be applicable to the area within the jurisdiction of a Town Panchayat; and notwithstanding anything contained in this Act the Taluk Board and the Chief Executive Officer shall not be competent to exercise the powers under the said sections within the jurisdiction of a Town Panchayat.

CHAPTER IV

Property and Finance

69. *Property of Panchayat.*—(1) It shall be competent to a Taluk Board with the concurrance of the Panchayat from time to time to direct that any property vesting in the Taluk Board shall vest in a Panchayat and on such direction being issued, the property shall vest in the Panchayat notwithstanding anything contained in the Transfer of Property Act, 1882, or the Indian Registration Act, 1908,

Provided that no lease, sale or other transfer of any such immoveable property by the Panchayat shall be valid without the previous sanction of the Taluk Board

(2) Every work constructed by a Panchayat out of the Panchayat fund shall vest in such Panchayat.

70. *Decision of claims to property by or against Panchayat.*—(1) In any village to which a survey of lands other than lands ordinarily used for the purpose of agriculture only has been or shall be extended under any law for the time being in force, where any property or any right in or over any property is claimed by or on behalf of the Panchayat, or by any person as against the Panchayat, it shall be lawful for the Deputy Commissioner, after enquiry of which due notice has been given, to pass an order deciding the claim.

(2) Any suit instituted in any civil court after the expiration of one year from the date of any order passed by the Deputy Commissioner under sub-section (1), or if any appeal has been made against such order within the period of limitation, then, from the date of any order passed by the appellate authority, shall be dismissed (although limitation has not been set up as a defence) if the suit is brought to set aside such order or if the relief claimed is inconsistent with such order, provided that the plaintiff has received due notice of such order.

(3) Any person shall be deemed to have had due notice of any inquiry oro rder under this section if notice has been given in the prescribed manner.

71. *Panchayat Fund.*—(1) There shall be for each Panchayat a fund called the Panchayat fund.

(2) The following shall form part of, or be paid into, the Panchayat fund, namely :—

(*a*) the amount which may be allotted to the Panchayat fund by the Government [1][or by a Taluk Board] under the provisions of this or any other Act :

(*b*) the proceeds of any tax imposed by the Panchayat :

(*c*) all sums ordered by a court to be placed to the credit of the Panchayat fund :

(*d*) the sale proceeds, except in so far as any person is entitled to the whole or a portion thereof, of all dust, dirt, dung or refuse (including the dead bodies of animals) collected by the servants of the Panchayat ;

1. Inserted by Ordinance No. 6 of 1969.

(*e*) sums contributed to the Panchayat fund by the Government or a Taluk Board ;

(*f*) all sums received by way of loans or contributions from the Government or the Taluk Board of any other authority or person or by way of gift ;

(*g*) the income or proceeds of any property vesting in the Panchayat ; and

(*h*) sums raised by way of loans by the Panchayat with the previous sanction of the Government.

72. *Application of Panchayat fund.*—All property vested in the Panchayat under this Act, and all funds received by it in accordance with the provisions of this Act, and all sums accruing to it under the provisions of any law for the time being in force, shall be applied subject to the provisions and for the purposes of this Act, and all such funds and sums shall be kept in deposit in a Government Savings Bank or a Postal Savings Bank, or in a Scheduled Bank or Co-operative Bank in the State approved by the Deputy Commissioner.

73. *Taxes and certain fees.*—(1) Every Panchayat shall in such manner and subject to such exemptions and at such rates as may be prescribed, not exceeding the maximum rates specified in Schedule I, levy—

(*a*) a tax upon buildings whether or not the lands on which the buildings are constructed are subject to payment of agricultural assessment, and upon lands which are not subject to payment of agricultural assessment, within the limits of the village ;

(*b*) a tax on professions, trades, callings and employments ; and

(*c*) a tax on places where a trade or business is carried on for purposes of profit, payable by the person or persons engaged in the trade or business :

Provided that where the Panchayat elects to levy a tax under clause (c), the person or persons paying the tax shall be exempt from payment of a tax under clause (b) in respect of the trade or business carried on in such place.

(2) Where an owner of a building or land has left the village or cannot otherwise be found, any person to whom such building or land has been transferred shall be liable for the tax leviable under sub-section (1) from such owner.

[1][(3) A Town Panchayat may levy octroi at such rates as the Panchayat may by bye-laws determine not exceeding the maximum rate specified in Schedule I and in such manner and subject to such exemptions as may be prescribed;

Provided that no octroi shall be leviable in respect of agricultural produce grown in any area within the jurisdiction of the Town Panchayat;

[2][(3A) (*a*) A Town Panchayat may, if in its opinion it is necessary to make special arrangements for the health and comfort of persons resorting to any Shrine, Jatra or Urs periodically within the limits of the Town Panchayat, by resolution, and with the previous sanction of the Government, levy a fee not exceeding fifty paise *per capita* on persons over twelve years of age resorting to such Shrine Jatra or Urs and in such resolution specify the rate of fee and the period or periods during which the fee shall be levied. The levy of fees under this sub-section shall be published by such Panchayat in such manner as may be prescribed.

(*b*) No portion of the proceeds of fees levied under this sub-section shall be expended for purposes other than meeting the charges of the establishment for collection of such fees and the making of arrangements for the health and comfort of persons resorting to such area or the improvement or development of such area.

(*c*) The levy and collection of such fees shall be made in such manner and be subject to such conditions and exemptions as may be prescribed.];

(4) A Panchayat may levy all or any of the following taxes or fees at such rates as the Panchayat [1][may by bye-laws determine] not exceeding the maximum rates specified in Schedule I and in such manner and subject to such exemptions as may be prescribed, namely:—

(i) a tax on fairs, festivals and entertainments;

(ii) a tax on vehicles other than motor vehicles;

(iii) a fee on bus stands;

(iv) a fee on markets;

(v) a fee on cart stands;

(vi) a fee for supply of water from water works vesting in the Panchayat;

---

1. Substituted by Act 26 of 1961.
2. Insterted by Ordinance No. 6 of 1960.

Provided that no fee on bus stands shall be levied unless a bus stand with adequate facilities for travellers is established and the previous sanction of the Deputy Commissioner for such levy is obtained.

[3][(4A) (*a*) A Panchayat may on application by any person liable to pay tax or taxes under this section, permit him subject to such conditions as may be prescribed, to compound such tax or taxes, by paying in lieu thereof, such amount annually as the Panchayat may, with the approval of the Government, specify.

(*b*) The permission granted under clause (*a*) shall be in force for the period for which it is granted, and in respect of that period, the provisions of this Act relating to the assessment of such tax or taxes or any other matter incidental thereto shall not apply in relation to the grantee.

(*c*) The amount payable under clause (*a*) shall be deemed to be a tax payable under this Act, by the person concerned and shall be recoverable accordingly.

(5) The Government may, after giving an opportunity to the Panchayat to be heard, by notification, suspend the levy or imposition of any tax or fee or [1][reduce the rate at which any tax or fee is levied or imposed] and may at any time rescind such suspension [2][or reduction].

74. *Appeal against assessment, etc.*—Any person aggrieved by the assessment, levy or imposition of any such tax or fee may appeal to the Commissioner. The decision of the Commissioner in the matter shall be final.

75. *Farming of market fees, etc.*—It shall be lawful for a Panchayat to lease by public auction or, with the previous sanction of the Deputy Commissioner by private contract, the collection of any fees imposed under clause (iv) or (v) of sub-section (4) of section 73 :

Provided that the lessee shall give adequate security for the due fulfilment of the conditions of the lease.

76. *Power of Deputy Commissioner to direct increase of taxation of Panchayat.*—(1) If in the opinion of the Deputy Commissioner the regular income of a Panchayat falls below what is necessary for the proper discharge of the duties specified in sections 42 and 43,

1. Inserted by Act 26 of 1961.
2. Added by Act 26 of 1961.
3. Inserted by Ordinance 6 of 1969.

the Deputy Commissioner may require the Panchayat to take steps, within six months, to increase its income to such extent as he considers necessary. If the Panchayat fails to take adequate steps to raise its income to the required extent, the Deputy Commissioner may require it to levy or increase any of the taxes or fees specified in section 73.

(2) Any Panchayat may appeal to the Commissioner against an order under sub-section (1) and the Commissioner may stay the execution of such order until the appeal is decided.

77. *Recovery of taxes and other dues.*—(1) When any tax or fee has become due, a Panchayat shall with the least practicable delay, cause to be presented to the person liable for the payment thereof a bill for the amount due from him, specifying the date on or before which the amount shall be paid.

(2) If any person fails to pay any tax or fee or any other sum due to a Panchayat under this Act or the rules or bye-laws on or before the specified date of payment, the Panchayat shall cause a writ of demand in the prescribed form to be served on the defaulter.

(3) The presentation of every bill under sub-section (1) and the service of every writ of demand under sub-section (2), shall be effected by an officer or servant of the Panchayat or other person effected [1][by the Village Accountant].—

(*a*) by giving or tendering the bill or writ to the person to whom it is addressed, or

(*b*) if such person is not found, by leaving the bill or writ at his last known place of abode, if within the limits of the village, or by giving or tendering the bill or writ to some adult male member or servant of his family ; or

(*c*) if such person does not reside within the limits of the village and his address elsewhere is known to the Chairman or other person directing the issue of the bill or writ, then by forwarding the bill or write to such person by registered post, under cover bearing the said address

or

(*d*) if none of the means aforesaid be available, then by causing the bill or writ to be affixed on some conspicuous part of the building or land, if any, to which the bill or writ relates.

---

1 Sub. by Ordinance No. 6 of 1969.

[1][" *Explanation.*—'Village Accountant having jurisdiction' means the Village Accountant appointed under the Mysore Land Revenue Act, 1964 (Mysore Act 12 of 1964), and where different Village Accountants have been appointed for different parts of the village (the parts consisting of revenue villages or groups of revenue villages), the Village Accountant appointed for any part shall be deemed to be the Village Accountant having jurisdiction in respect of that part of such village.

(4) If the sum for which a writ of demand has been served is not paid within thirty days from the date of such service, the Panchayat may levy such sum by distraint and sale of the movable property of the defaulter in the prescribed manner.

(5) Fees for—

(*a*) every distress made under sub-section (4);

(*b*) every writ of demand issued under sub-section (2);

(*c*) the cost of maintaining any live-stock seized under sub-section (4);

shall be chargeable at such rates as may be prescribed.

(6) Nothwithstanding anything contained in the foregoing sub-section any tax or fee payable on demand in accordance with the rules shall be recoverable in such manner as may be prescribed.

[1][" (6A) A tax, fee or other sum due to a Panchayat under this Act, shall without prejudice to any other mode of collection, be recoverable as an arrear of land revenue."];

[2][( ) Notwithstanding anything contained in the preceding sub-sections, the Tahsildar of the taluk may, *suo motu* or on the request of Panchayat, recover a tax, fee or other sum due to such Panchayat as an arrear of land revenue].

78. *Grant by the Government.*—(1) The Government shall make annually a grant to every Panchayat of an amount equal to thirty per cent of the land revenue collection of the village.

(2) The Government shall also assign to the Panchayats in the State an amount equal to [2][ten per cent] of the land revenue collection of the State, the amount to be allotted to any Panchayat being such as the Government may, from time to time, determine, to be expended on such purposes as the Government may from time to time direct.

(3) For determining the land revenue collection of a village and of the State, for purposes of sub-sections (1) and (2), the Deputy Commissioner in respect of the village and the Government

1. Added by Ordinance No. 6 of 1969.
2. Sub. by Ordinance No. 6 of 1969.

in respect of the State, shall determine every four years the average land revenue collection on the basis of the said collection for a period of five years preceding the date of such determination, and the said average land revenue collection shall be deemed to be the land revenue collection payable or assignable, as the case may be, for a period of four years from the date of such determination.

(4) The amounts granted and assigned to a Panchayat under sub-sections (1) and (2) shall be credited to the Panchayat Fund at such times and in such manner as may be prescribed.

79. *Loan by Taluk Boards.*—The Taluk Board may, subject to such rules as may be prescribed, grant a loan to a Panchayat within the taluk for the purposes of this Act.

80. *Secretary.*—(1) Every Panchayat shall have a Secretary who shall be appointed by the Commissioner in accordance with such rules as may be prescribed:

Provided that any two or more Panchayats, if the villages for which they are established are situate within a distance of five miles from each of such villages and each such Panchayat has an annual income not exceeding two thousand rupees, may have the same person as the Secretary common to each of them. Such Panhayats shall pay the salary and allowances of the Secretary in such proportion as the Commissioner may from time to time determine:

Provided further that if there are more than one Panchayat established for villages within a distance of three miles from each of such villages, such Panchayats not exceeding three in number, may have the same person as the Secretary common to each of them, notwithstanding the fact that one of the said Panchayats has an annual income exceeding two thousand rupees.

(2) Subject to the provisions of rules made under the proviso to Article 309 of the Constitution, the qualifications, powers, duties, remuneration and conditions of service including disciplinary matters of such Secretary shall be such as may be prescribed.

(3) Government may by general or special order entrust such other duties as it may specify to the Secretary and he shall carry out those duties. On such entrustment, the expenditure on account of the salary and allowances of the Secretary shall be apportioned between the Panchayat or Panchayats and the Government in such manner as may be prescribed.

81. *Schedule of servants.*—Subject to the provisions of sub-section (1) of section 221, a Panchayat shall determine and submit

for information to the Deputy Commissioner a schedule of the number and salaries of its servants required for carrying out the duties imposed upon the Panchayat by or under this Act.

82. *Appointment of servants.*—(1) The Panchayat shall appoint the servants of the Panchayat and pay their salaries from the Panchayat fund at its disposal. It may also, in cases of emergency, engage such temporary servants as it may deem necessary. The Secretary of the Panchayat may, by a written order, fine, suspend, withhold the increment or reduce the pay of, any servant appointed by the Panchayat. The Panchayat may dismiss any servant appointed by it.

(2) An appeal shall lie against an order passed by the Secretary under sub-section (1) to the Panchayat and against an order passed by the Panchayat to the Assistant Commissioner.

83. *Budget and accounts.—Panchayat to convene a meeting of residents of village.*—(1) A Panchayat shall determine annually and shall forward to the Chief Executive Officer of the Taluk Board on or before such date and in such form as may be prescribed by the Government, a statement of—

(*a*) the opening balance and estimated income of the Panchayat for the following financial year;

(*b*) the expenditure proposed on establishment and the discharge of the duties specified in section 42; and

(*c*) the expenditure proposed on the discharge of duties specified in section 43 and sub-section (1) of section 45.

(2) The Chief Executive Officer of the Taluk Board shall, within two months from the date of the receipt of such statement, either approve the same or direct that the proposed expenditure on any of the duties specified in sections 42, 43 and 45 shall be increased or decreased:

Provided that the Chief Executive Officer shall not have power to direct that the total proposed expenditure shall exceed the estimated income of the Panchayat fund for the following year and the opening balance.

(3) The Secretary of the Panchayat shall keep the accounts in such form as may be prescribed. He shall prepare the annual report of the administration of the Panchayat and shall place the accounts and the report for approval before the Panchayat. The annual statement of such accounts together with the annual report as approved shall be sent to the Taluk Board on or before such date and in such form as may be prescribed.

(4) A Panchayat shall convene, in such manner and at such time as may be prescribed a meeting of the adult residents of the village and the statement of the accounts together with the report on the administration for the preceding year and the programme of the work proposed for the following year shall be read out and explained at such meeting.

84. *Power to write off irrecoverable amounts.*—Subject to such restrictions and control as may be prescribed, a Panchayat may write off any tax, fee or other amount whatsoever due to it, whether under a contract or otherwise, or any sum payable in connection therewith, if in its opinion, such tax, fee amount or sum is irrecoverable:

Provided that where the Deputy Commissioner or any of his subordinates is entrusted with the collection of any tax, fee or other amount due to a Panchayat, the power to write off such tax, fee or amount or any sum payable in connection therewith, on the ground of its being irrecoverable shall be subject to the approval of the Deputy Commissioner or any officer authorised by him.

85. *Irrecoverable sums.*—The Deputy Commissioner may direct—

(*a*) any arrear of tax or fee or any other sum due to a Panchayat and recoverable through a Tahsildar under sub-section (7) of section 77; or

(*b*) any other sum due to a Panchayat whether under this Act or otherwise;

to be written off, if in the opinion of the Deputy Commissioner such arrear or sum is irrecoverable:

Provided that no sum exceeding five hundred rupees shall be written off under clause (*b*) except with the previous sanction of the Government.

86. *Audit of accounts.*—(1) The accounts of Panchayats shall be audited each year by such one of the officers as may be authorised by the Government to audit the accounts of Panchayats (hereinafter referred to as the auditor).

(2) The auditor shall, within one month after the completion of audit, forward a copy of the audit report to the Panchayat and to the Deputy Commissioner.

(3) On receipt of the audit report, the Panchayat shall either remedy any defects or irregularities which may have been pointed out in the report and send to the Deputy Commissioner within three

months an intimation of its having done so, or shall within the same period furnish to the Deputy Commissioner any further explanation in regard to such defects or irregularities as it may wish to give.

(4) On receipt of such intimation or explanation, the Deputy Commissioner may in respect of all or any of the matters discussed in the audit report—

(*a*) accept the intimation or explanation given by the Panchayat and order the withdrawal of the objection, or

(*b*) direct that the matter be reinvestigated at the next audit or at any earlier date, or

(*c*) direct that the defects or irregularities pointed out in the audit report or any of them shall be removed or remedied by the Panchayat.

(5) The Deputy Commissioner may, after making such further enquiry as he may consider necessary, disallow any item of expenditure which appears to him to be contrary to law and surcharge the amount thereof on the person making or authorising illegal payment, and

(*a*) if the person on whom the surcharge is made is a member he shall be proceeded against in the manner specified in sub-sections (2) and (3) of section 208;

(*b*) if the person on whom the surcharge is made is not a member, then, after taking the explanation of the person concerned, the Deputy Commissioner may direct, by an order in writing, that such person shall pay to the Panchayat the amount surcharged, and if the amount is not so paid, the Deputy Commissioner shall recover it as an arrear of land revenue and credit it to the Panchayat fund.

CHAPTER V

PROVISIONS FOR CONVERSION OF A MUNICIPALITY INTO A PANCHAYAT *and vice versa* AND FOR AMALGAMATION AND DIVISION OF PANCHAYATS.

87. *Interpretation.*—For the purpose of this Chapter, unless the context otherwise requires—

(*a*) "municipal council" includes a person or persons appointed to exercise the powers and to perform the functions of a municipal council;

(*b*) "Panchayat" includes a person or persons appointed to exercise the powers and to perform the functions of a Panchayat under section 203.

88. *Effect of conversion of municipality into Panchayat.*— When any local area ceases to be a municipality by virtue of a notification under the law governing such municipality, and is declared to be a village under section 3 (hereinafter in this section referred to as the village), with effect from the day on which such local area is declared to be a village (hereinafter in this section referred to as the specified date), the following consequences shall ensue, namely,—

(*a*) the municipal council of such local area shall cease to exist or to function;

(*b*) there shall be constituted for the village an interim Panchayat consisting of persons vacating office as councillors of the municipality and the President and Vice-President of Municipal Council shall, respectively, be deemed to be the Chairman and Vice-Chairman of the interim Panchayat;

(*c*) the unexpended balance of the municipal fund and the property (including arrears of rates, taxes and fees) belonging to the municipal council and all rights and powers which, prior to such notification, vested in the municipal council shall, subject to all charges and liabilities affecting the same, vest in the interim Panchayat as the Panchayat fund until a new Panchayat is constituted in pursuance of the provisions of sub-section (1) of section 89;

(*d*) any appointment, notification, notice, tax, order, scheme, licence, permission, rule, bye-law or form made, issued, imposed or granted under the municipal law immediately before the specified date in respect of such local area shall continue in force and be deemed to have been made, issued, imposed or granted in respect of the village until it is superseded or modified by any appointment, notification, notice, tax, order, scheme, licence, permission rule, bye-law or form made, issued, imposed or granted under this Act;

(*e*) all budget estimates, assessments, assessment lists. valuations or measurements made or authenticated under the municipal law immediately before the specified date in respect of such local area shall be deemed to have been made or authenticated under this Act;

(*f*) all debts and obligations incurred and all contracts made by or on behalf of the municipal council immediately before the specified date and subsisting on the specified date shall be deemed to have been incurred and made by the Panchayat in exercise of the powers conferred on it by this Act;

(*g*) all officers and servants in the employ of the municipal council immediately before the specified date shall be officers and servants of the Panchayat under this Act and shall, until other provision is made in accordance with the provisions of this Act, receive salaries and allowances and be subject to the conditions of service to which they were entitled or subject immediately before such date :

Provided that it shall be competent to the Panchayat, subject to the previous sanction of the Government, to discontinue the services of any officer or servant who, in its opinion, is not necessary or suitable to the requirements of the Panchayat service, after giving such officer or servant such notice as is required to be given by the terms of his employment and every officer or servant whose services are discontinued, shall be entitled to such leave, pension, provident fund and gratuity as he would have been entitled to take or receive on being invalided out of service as if the municipal council in the employ of which he was, had not ceased to exist ;

(*h*) all proceedings pending immediately before the specified date before the municipal council shall be deemed to be transferred to and continued by the Panchayat ;

(*i*) all appeals pending immediately before the specified date before the municipal council shall, so far as may be practicable, be disposed of as if such local area had been included in the village when they were filed ;

(*j*) all prosecutions instituted by or on behalf of the municipal council and all suits or other legal proceedings instituted by or against such municipal council or any officer of such municipal council pending on the specified date shall be continued by or against the Panchayat as if such local area had been included in the village when such prosecutions, suits or proceedings were instituted.

89. *Term of office of members of interim Panchayat and their powers.*—(1) The Deputy Commissioner shall take steps to hold election for a new Panchayat within a period not exceeding one year from the date on which the interim Panchayat has been constituted under section 88.

(2) The members of the interim Panchayat shall hold office until the date immediately preceding the date of first meeting of the new Panchayat.

(3) Any vacancy in the office of the interim Panchayat shall be filled as soon as it conveniently may be, by appointment by the Deputy Commissioner.

(4) All arrears of rates, taxes and fees vesting in the interim Panchayat shall, notwithstanding that such rates, taxes and fees cannot be levied under this Act, be recoverable in the same manner as a tax levied under section 73 of this Act:

Provided that steps to recover arrears of rates, taxes and fees shall be taken within a period of three years from the date on which they vest in the interim Panchayat.

(5) In other respects the provisions of this Act shall, *mutatis mutandis* apply to the interim Panchayat and its members.

(6) If any difficulty arises—

(i) in the constitution of the interim Panchayat or the new Panchayat which succeeds it, or

(ii) in giving effect to the provisions of section 86 and this section,

the Government may, by notification as occasion may require, do notwithstanding anything contained in this Act or any other law, anything which appears to it to be necessary to remove the difficulty.

90. *Effect of amalgamation of villages*—When two or more villages cease to be villages and the local areas constituting such villages are amalgamated and declared to be one village (hereinafter in this section referred to as the amalgamated village) by virtue of a notification under section 3, with effect from the date on which such notification is issued (hereinafter in this section referred to as the specified date) the following consequences shall ensue, namely:—

(*a*) the Panchayats of such local areas shall cease to exist and all the members of such Panchayats shall vacate office;

(*b*) all powers and duties of such Panchayats shall be exercised and performed by such person (hereinafter referred to as the administrator) as the Government appoints in this behalf;

(*c*) the unexpended balance of the Panchayat funds and all the properties (including arrears of rates, taxes and fees) belonging to such Panchayats and all rights and powers which, prior to the specified date, vested in such Panchayats shall, subject to all charges and liabilities affecting the same, vest as the Panchayat fund,—

(i) in the administrator, until the Panchayat for the amalgamated village is constituted (hereinafter referred to as the amalgamated Panchayat) and the term of office of its members commence under section 25; and

(ii) thereafter, in the amalgamated Panchayat;

(*d*) the unexpended balance of the Panchayat funds and all the properties (including arrears of rates, taxes and fees) shall, until the amalgamated Panchayat is constituted, be utilised for the benefit of the inhabitants of such local areas in such manner as the adminstrator may think fit;

(*e*) any appointment, notification, notice, tax, order, scheme, licence, permission, rule, bye-law, or form made, issued, imposed or granted in respect of such local areas and in force on the specified date shall continue in force and be deemed to have been made, issued, imposed or granted in respect of the amalgamated village until it is superseded or modified by any appointment, notification, notice, tax, order, scheme, licence, permission, rule, bye-law, or form made issued, imposed or granted under this Act;

(*f*) all budget estimates, assessments, assessment lists, valuations or measurements made or authenticated by such Panchayats immediately before the specified date shall be deemed to have been made or authenticated in respect of the amalgamated Panchayat under this Act;

(*g*) all debts and obligations incurred and all contracts made by or on behalf of such Panchayats immediately before the specified date and subsisting on the specified date shall be deemed to have been incurred and made by the amalgamated Panchayat in exercise of the powers conferred on it by this Act;

(*h*) all officers and servants in the employ of such Panchayats immediately before the specified date shall be officers and servants of the amalgamated Panchayat and shall, until other provision is made in accordance with this Act, receive salaries and allowances and be subject to the conditions of service to which they were entitled or subject immediately before such date:

Provided that it shall be competent for the administrator or the amalgamated Panchayat, subject to the previous sanction of the Government, to discontinue the services of any officer or servant who, in his, or its, opinion, is not necessary or suitable to the requirements of the Panchayat service in respect of the amalgamated village, after giving such officer or servant such notice as is required to be given by the terms of his employment, and every officer or servant whose services are discontinued, shall be entitled to such leave, pension, provident fund and gratuity, as he would have been entitled to take or receive on being invalided out of service, as if the Panchayats, in the employ of which he was, had not ceased to exist;

(*i*) all proceedings pending immediately before the specified date before such Panchayats shall be deemed to be transferred to and continued by the administrator or the amalgamated Panchayat, as the case may be;

(*j*) all appeals pending before such Panchayats immediately before the specified date shall so far as may be practicable be disposed of by the administrator or the amalgamated Panchayat, as the case may be;

(*k*) all prosecutions instituted by or on behalf of such Panchayats and all suits or other legal proceedings instituted by or against such Panchayats or any officer of such Panchayats pending on the specified date shall be continued by or against the amalgamated Panchayat.

91. *Effect of division of village.*—Where any local area comprised within the limits of a village ceases to be a village and is declared as constituting two or more new villages by virtue of a notification under section 3, with effect from the date on which such notification is issued (hereinafter in this section referred to as the specified date), the following consequences shall ensue, namely:—

(*a*) the Panchayat constituted in respect of such local area shall cease to exist or to function and all the members of the Panchayat shall vacate office;

(*b*) all the powers and duties of the Panchayat for each of the new villages shall, until Panchayats are constituted for such villages, be exercised and performed by such person (hereinafter referred to as the administrator) as the Government shall appoint;

(*c*) the unexpended balance of the Panchayat fund and all the property including arrears of rates, taxes, and fees belonging to such Panchayat shall vest in the new Panchayats in such proportion and in such manner as the Government may direct;

(*d*) the officers and servants of such Panchayat shall be allocated by the Government between the new Panchayats in such manner as the Government may direct;

(*e*) subject to clauses (*a*) to (*d*) the provisions of section 88 shall *mutatis mutandis* apply to the administrator of the new Panchayats and their members.

92. *Dissolution and reconstitution of Panchayat on alterations of limits of village.*—(1) When during the term of a Panchayat, on account of the constitution of a new village or for any other reason,

the limits of a village are altered, the Deputy Commissioner may by order published in the official gazette, dissolve such Panchayat and direct a Panchayat—

(*i*) to be reconstituted for the village of which the Panchayat has been dissolved ; or

(*ii*) to be established for a village which has been newly constituted.

(2) The members of the Panchayat which has been dissolved under sub-section (1), shall vacate their office from the date specified in the order of the Deputy Commissioner.

(3) The Panchayat reconstituted or established under the provisions of sub-section (1), shall consist of such members, either elected or appointed in such manner as the Deputy Commissioner shall, by order in writing, direct.

(4) The Chairman and Vice-Chairman of the Panchayat so reconstituted shall be elected in the manner provided in this Act.

(5) The term of the Panchayat so reconstituted or established shall be for such period, not exceeding one year, as the Deputy Commissioner shall, by order in writing, specify.

(6) On the expiry of the term of the Panchayat in accordance with the provisions of sub-section (5), the Panchayat shall be constituted in the manner provided by this Act.

93. *Vesting of property, etc., of Panchayat which has been dissolved in reconstituted or established Panchayat.*—(1) When a Panchayat has been dissolved and reconstituted or established under section 92, so much of the Panchayat Fund and other property vesting in the Panchayat which has been dissolved shall vest in, and such portion of the debts and obligations shall be transferred to, the Panchayat constituted or established under section 92, as the Deputy Commissioner may, by order in writing, direct.

(2) The rights and liabilities of the Panchayat which has been dissolved in respect of civil and criminal proceedings, contracts, agreements, and other matters or things arising in or relating to any part of the area subject to the authority of the Panchayat reconstituted or established, shall vest in such Panchayat.

(3) Any appointment, notification, notice, tax, order, scheme, licence, Permission rule, bye-law or form made issued, imposed or granted by the Panchayat which has been dissolved, in respect of any part of the area subject to the authority of the Panchayat which has been reconstituted or established, shall be deemed to have been

made, issued, imposed or granted by such Panchayat unless and until it is superseded by any appointment, notification, notice, tax, order, scheme, licence, permission, rule, bye-law or form made, issued imposed or granted by such Panchayat.

94. *Removal of difficulties.*—If any difficulty arises in giving effect to the provisions of sections 90, 91, 92 and 93, the Government may, by order published in the official gazette, as the occasion may require, do anything which appears to it to be necessary to remove the difficulty.

PART III—TALUK DEVELOPMENT BOARDS

CHAPTER VI

Constitution of Taluk Boards

95. *Establishment of Taluk Boards and their incorporation.*—(1) For each revenue taluk, there shall be a Taluk Development Board having jurisdiction over the entire taluk, excluding such portions of the taluk, as are included in a municipality or are under the authority of a Sanitary Board or [1][a Notified Area Committee constituted under the Mysore Municipalities Act, 1964] or any law for the time being in force.

(2) Every Taluk Board shall be a body corporate by the name of " ..... Taluk Development Board," shall have perpetual succession and a common seal and subject to such restrictions as are imposed by or under this or any other enactment, shall be vested with the capacity of suing or being sued in its corporate name, of acquiring, holding and transferring property, moveable or immoveable, whether without or within the limits of the area over which it has authority, of entering into contracts and of doing all things necessary, proper or expedient for the purposes for which it is constituted.

96. *Composition of Taluk Boards.*—(1) Every Taluk Board shall consist of members directly elected by ballot by the voters in each taluk to fill the general seats and seats reserved for Scheduled Castes and women in accordance with the provisions of this Act and the rules made thereunder.

(2) The members of the State Legislative Assembly representing a part or whole of the taluk whose territorial constituencies lie

1. Substituted by Act 22 of 1964.

within the Taluk, and the members of the State Legislative Council ordinarily resident in the taluk shall be entitled to take part in the proceedings of, and vote at, the meetings of the Taluk Board.

97. *Strength of elected members.*—The number of elected members of a Taluk Board referred to in sub-section(1) of section 96 shall be such as may be specified by the Government by notification, on the basis of the population of the taluk (excluding such portions of the taluk as are included in a municipality or area under the authority of a Sanitary Board, Town Board, Town Area Committee, Notified Area Committee or Cantonment Board) as indicated in the following table :—

TABLE.

Taluk with a population of—	No. of seats
1. Less than one lakh at the last Census ..	15
2. One lakh and above at the last Census ..	19

98. *Representation of Scheduled Castes.*—Seats shall be reserved in a Taluk Board for the Scheduled Castes, the number of such seats bearing, as nearly as may be, the same proportion to the total number of seats in the Taluk Board as the population of the Schedule Castes in the taluk bears to the total population of the Taluk :

Provided that this section shall cease to have effect after the period specified in article 334 of the Constitution :

Provided further that the preceding proviso shall not affect any representation in a Taluk Board until the expiry of the term of office of its members.

Explanation.—" Population ", for purposes of this section shall be computed in the same manner as is specified in section 97.

99. *Representation of women.*—Seats shall be reserved in every Taluk Board for women, the number of seats so reserved being not more than two in any Taluk Board.

100. *Delimitation of territorial constituencies.*—(1) Subject to the provisions of sub-section (2), the Government shall by notification determine—

(*a*) the constituencies into which the area within the jurisdiction of every Taluk Board shall be divided for the purposes of elections to such Taluk Board ;

(*b*) the extent of each constituency ;

(*c*) the number of seats allotted to each constituency which shall be either two or three ; and

(*d*) the number of seats, if any, reserved for Scheduled Castes or women in each constituency.

(2) The ratio between the number of members to be elected from each territorial constituency in a taluk and the population of that constituency as ascertained at the last preceding census shall, so far as practicable, be the same throughout the taluk.

101. *List of voters.*—The electoral roll of the Mysore Legislative Assembly for the time being in force for such part of the constituency of the Assembly as is included in any Taluk Board constituency shall, for the purposes of this Act, be deemed to be the list of voters for such Taluk Board constituency. The Chief Executive Officer of the Taluk Board shall maintain in the prescribed manner a list of voters for each Taluk Board constituency.

Explanation.—For the purposes of this section, electoral roll shall mean an electoral roll prepared under the provisions of the Representation of the People Act, 1950 (Central Act XLIII of 1950) for the time being in force.

102. *Qualifications of candidates.*—(1) Subject to the provisions of sub-section (2), a person shall not be qualified to be chosen to fill a seat in any Taluk Board unless he is a citizen of India and is not less than twenty-five years of age.

(2) A person shall not be qualified to be chosen to fill a seat in a Taluk Board unless his name is included in the electoral roll of the Mysore Legislative Assembly for the time being in force for such part of the constituency of the Legislative Assembly as is included in the revenue taluk for which such Taluk Board is established.

(3) A person shall not be qualified to be chosen from a territorial constituency to fill a seat in a Taluk Board unless,

(i) in the case of a seat reserved for the Scheduled Castes, such person is a member of those castes ; and

(ii) in the case of a seat reserved for women, such person is a woman.

103. *Disqualification of members.*—(1) A person shall be disqualified for being chosen as and for being a member of a Taluk Board—

(*a*) if he has been sentenced by a criminal court to imprisonment for an offence which involves moral turpitude and

which is punishable with imprisonment for a term exceeding six months such sentence not having been subsequently reversed, or remitted, or

(*b*) if an order has been passed against him under section 118 of the Code of Criminal Procedure, 1898 (Central Act V of 1898), in proceedings instituted under section 110 of that Code, such order not having been subsequently reversed or quashed, or

(*c*) if he has been dismissed from Government service or service under any local authority, or

(*d*) if, having been a legal practitioner, he has been dismissed or suspended by order of a competent court, the disqualification in the latter case being operative during the period of such suspension, or

(*e*) if he is an undischarged insolvent, or

(*g*) if he is of unsound mind and stands so declared by a competent court, or

(*g*) if he is a municipal councillor or a councillor of the municipal corporation of Bangalore or a member of sanitary board, town board, town area committee, notified area committee or cantonment board, or

(*h*) if he has been removed from membership of any local authority, or

(*i*) if he holds any office of profit under the Government of India, or the Government of Mysore or the Government of any other State in India or of any local or other authority, subject to the control of any of the said Governments, other than such offices as are declared by rules made under this Act not to disqualify the holder, or

(*j*) if save as hereinafter provided, he has directly or indirectly any share or interest in any work done by order of a Taluk Board, or in any contract or employment with, or under or by, or on behalf of a Taluk Board, or

(*k*) if he is employed as paid legal practitioner on behalf of a Taluk Board or accepts employment as legal practitioner against a Taluk Board:

Provided that—

(*a*) the disqualification in clause (*b*) will cease to operate after the expiry of the period during which a person is ordered to furnish security;

(*b*) the disqualification in clause (*a*), (*c*) or (*d*) will cease to operate after the expiry of three years from the date of such sentence, dismissal, or removal;

(*c*) the disqualification in clause (*h*) will cease to operate after the expiry of five years from the date of such removal;

(*d*) a person shall not be deemed to have incurred disqualification under clause (*j*) by reason of his—

(i) having a share in any joint-stock company or a share or interest in any association registered under the Societies Registration Act, or in any co-operative society which shall contract with or be employed by or on behalf of the Taluk Board; or

(ii) having a share or interest in any newspaper in which any advertisement relating to the affairs of the Taluk Board is inserted; or

(iii) holding a debenture or being otherwise concerned in any loan raised by or on behalf of the Taluk Board.

(2) If any member of a Taluk Board—

(*a*) becomes subject to any of the disqualifications specified in sub-section (1), or

(*b*) votes or takes part as a member in the discussion of any matter in which he has directly or indirectly any such share or interest as is described in sub-clauses (i) and (ii) of clause (*d*) of the proviso to sub-section (1), or

(*c*) votes on or takes part in the discussion of any question in contravention of the provisions of clause (*g*) of sub-section (2) of section 117, or

(*d*) absents himself from more than three consecutive ordinary meetings of the Taluk Board unless leave so to absent himself, which shall not exceed six months, had been granted by the Board, or absents himself for over six consecutive months from the meetings of the Taluk Board,

his seat shall thereupon become vacant:

Provided that where an application is made by a member to the Taluk Board for leave to absent himself under clause (*d*) and the Board fails to inform the applicant of its decision on the application within a period of three months from the date of the application, the leave applied for shall be deemed to have been granted by the Board.

(3) If any question arises whether a vacancy has occurred under sub-section (2), the question shall be referred for the decision of the Commissioner, and the Commissioner shall, after giving an opportunity to the member concerned to be heard, decide the question.

104. *Method of voting and procedure for elections.*—(1) Every elector shall have as many votes as there are members to be elected, but no elector shall give more than one vote to any one candidate.

(2) Subject to the provisions of this Act, elections to the Taluk Board shall be held by ballot in accordance with such rules as may be prescribed.

(3) The provisions of sections 15, 16, 17, 18, 19, 20, 21, 22 and 23 shall apply in respect of elections to Taluk Boards as they apply in respect of elections to Panchayats.

105. *Prohibition of simultaneous membership.*—(1) If a person is elected by more than one Taluk Board constituency, he shall, by notice in writing signed by him and delivered to the Assistant Commissioner or any other prescribed officer, within the prescribed time, choose any one of the constituencies which he shall serve, and the choice be final.

(2) When any such choice has been made, the constituency or constituencies other than the constituency which such person has chosen to serve, shall be called upon to elect another person or persons.

(3) If the candidate does not make the choice referred to in sub-section (1), the election of such person shall be void and all constituencies concerned shall be called upon to elect another person or persons.

106. *Determination of the validity of elections.*—(1) At any time within fifteen days after the declaration of the result of an election, any candidate who stood for election, or any person qualified to vote at that election, may apply, together with a deposit of one hundred rupees as security for costs, to the Munsiff having jurisdiction in the taluk concerned for the determination of the validity of the election.

Explanation.—For the purpose of this section a Munsiff means (i) in the Bombay Area, a Civil Judge Junior Division; and (ii) in the Madras Area, a District Munsiff.

(2) The Munsiff shall after such enquiry as he deems necessary, pass an order confirming or amending the declared result

of the election or setting aside the election. For the purposes of the said enquiry, the Munsiff may exercise any of the powers of a civil court. He may also award costs in such manner as he may deem fit and such costs shall be recoverable as if they had been awarded in a suit under the Code of Civil Procedure, 1908 (Central Act V of 1908). If he sets aside an election, he shall forthwith communicate the fact to the Deputy Commissioner who shall take the necessary steps for holding a fresh election.

(3) Subject to the provisions of sub-section (2)—

(A) if the Munsiff is of opinion—

(*a*) that on the date of his election a returned candidate was not qualified, or was disqualified, to be chosen to fill the seat under this Act; or

(*b*) that any corrupt practice has been committed by a returned candidate or his election agent or by any other person with the consent of the returned candidate or his election agent; or

(*c*) that any nomination has been improperly rejected; or

(*d*) that the result of the election, in so far as it concerns a returned candidate, has been materially affected—

(i) by the improper acceptance of any nomination; or

(ii) by any corrupt practice committed in the interests of the returned candidate by a person other than that candidate or his election agent or a person acting with the consent of such candidate or his election agent; or

(iii) by the improper reception, refusal or rejection of any vote or the reception of any vote which is void, or

(iv) by any non-compliance with the provisions of this Act or of any rules or orders made under this Act;

the Munsiff shall declare the election of all or any of the returned candidates to be void and the petitioner or any other candidate to have been duly elected;

(B) if in any case to which clause (A) does not apply, the validity of an election is in dispute between two or more candidates, the Munsiff, shall, after a scrutiny and computation of the votes recorded in favour of each such candidate, declare the candidate who is found to have the greatest number of valid votes in his favour to have been duly elected:

Provided that, for the purposes of such computation, no vote shall be reckoned as valid if the Munsiff finds that it was given by an unqualified person or any corrupt practice was committed by any person, known or unknown, in giving or obtaining it:

Provided further that after such computation if an equality of votes is found to exist between any candidates and the addition of one vote will entitle any of the candidates to be declared elected, one additional vote shall be added to the total number of valid votes found to have been received in favour of such candidate or candidates, as the case may be, selected by lot drawn in the presence of the Munsiff in such manner as he may determine.

(4) A person shall be deemed to have committed a corrupt practice—

(*a*) who with a view to inducing any voter to give or to refrain from giving a vote in favour of any candidate offers or gives any money or valuable consideration, or holds out any promise of individual profit, or holds out any threat of injury, to any person, or

(*b*) who gives, procures, or abets the giving of a vote in the name of a voter who is not the person giving such vote, or

(*c*) who hires or procures, whether on payment or otherwise, any vehicle or vessel for the conveyance of any voter (other than the person himself, the members of his family or his agent) to and from any polling station:

Provided that the hiring of a vehicle or vessel by a voter or by several voters at their joint cost for the purpose of conveying him or them to or from any such polling station shall not be deemed to be a corrupt practice under this clause if the vehicle or vessel so hired is a vehicle or vessel not propelled by mechanical power:

Provided further that the use of any public transport vehicle or vessel or any tram car or railway carriage by any voter at his own cost for the purpose of going to or coming from any such polling station or place fixed for the poll shall not be deemed to be a corrupt practice under this clause.

A corrupt practice shall be deemed to have been committed by a candidate, if it has been committed with his knowledge and consent, or by a person who is acting under the general or special authority of such candidate with reference to the election.

Explanation 1.—The expression "a promise of individual profit"—

(i) does not include a promise to vote for or against any particular measure which may come before a Taluk Board for consideration, but

(ii) subject thereto, includes a promise for the benefit of the person himself or any person in whom he is interested.

Expalanation 2.—The expression "vehicle" means any vehicle used or capable of being used for the purpose of road transport whether propelled by mechanical power or otherwise and whether used for drawing other vehicles or otherwise.

(5) If the validity of the election is brought in question only on the ground of an error made by the officer charged with carrying out the rules relating to elections or of an irregularity or informality not corruptly caused, the Munsiff shall not set aside the election.

Explanation.—The expression 'error' in this sub-section does not include any breach of or any omission to carry out or any non-compliance with the provisions of this Act or the rules made thereunder whereby the result of election has been materially affected.

(6) If the Munsiff sets aside an election under sub-clause (*b*) of clause (A) of sub-section (3), he may, if he thinks fit, declare any person by whom any corrupt practice has been committed within the meaning of this section to be disqualified from being a member of any local authority for a term of years not exceeding five:

Provided that no such declaration shall be made in respect of any person other than the returned candidate without giving such person an opportunity to show cause why such declaration shall not be made:

Provided further that such person, may, at any time be relieved from such disqualification by an order of the Government in that behalf.

(7) Any person aggrieved by any decision or order of the Munsiff under this section may within thirty days from the date of such decision or order appeal to the District Judge, and the decision of the District Judge on such appeal shall be final and conclusive.

107. *Publication of names of members.*—The names of all members elected to any Taluk Board, shall be reported to the Commissioner who shall notify it in the official Gazette.

108. *Term of office of members.*—Except as is otherwise provided in this Act, members of a Taluk Board elected at a general election shall hold office for a term of four years :

Provided that the Government may, by notification, for reasons to be stated therein extend from time to time the said term for a period not exceeding [1][six years] in the aggregate.

109. *Commencement of term of office of members.*—The term of office of members elected at a general election under sub-section (1) of section 96 shall commence on the day immediately after the date of the expiry of the term of office of the outgoing members of the Taluk Board or on the date of publication of their names under section 107, whichever is later.

110. *Resignation of member*—A member of a Taluk Board may resign his membership in writing, under his hand addressed to the President of the Taluk Board and his seat shall become vacant on the expiry of fifteen clear days from the date of such resignation, unless within the said period of fifteen days, he withdraws such resignation by writing under his hand addressed to the President.

111. *Removal of members for misconduct.*—On the passing of a resolution by a Taluk Board by a majority of not less than two-thirds of the total number of members of the Board, recommending the removal of a member of the Taluk Board, the Government, after giving such member an opportunity of being heard and after such enquiry as the Government deems necessary, may, by order, remove such member if, in the opinion of the Government, such member has been guilty of misconduct in the discharge of his duties, or of any disgraceful conduct, or has been incapable of performing his duties as a member of the Board.

112. *Casual vacancies how to be filled up.*—In the event of a vacancy occurring on account of the death, resignation, disqualification, or removal of a member of a Taluk Board or through a member becoming incapable of acting, previous to the expiry of his term of office the vacancy shall be filled up, as soon as conveniently may be, by the election of a person, thereto, who shall hold office so long only as the member in whose place he is elected would have held office if the vacancy had not occurred.

---

1. Substituted by Act 5 of 1965.

113. *Election of President and Vice-President and term of office.*—(1) Every Taluk Board shall, as soon as may be, choose two members of the Taluk Board to be respectively President and Vice-President thereof, and so often as the office of President or Vice-President becomes vacant, by death, resignation, removal or otherwise, the Taluk Board shall choose another member to be President or Vice-President, as the case may be :

Provided that notwithstanding the expiry of his term, a President shall continue in office until the election of the next President.

(2) The election of the President or the Vice-President of a Taluk Board and filling up of vacancies in the said offices and the determination of disputes relating to such election shall be in accordance with such rules as may be prescribed :

Provided that the authority to determine such election disputes shall be such judicial officer as may be prescribed.

(3) Save as otherwise provided in this Act, a President and a Vice-President shall hold office for the term of the Taluk Board.

114. *Resignation or removal of President and Vice-President and grant of leave to President and Vice-President.*—(1) A member holding office as President or Vice-President may resign his office at any time by writing under his hand addressed to the Assistant Commissioner of the Revenue Sub-Division and the office shall become vacant on the expiry of fifteen clear days from the date of such resignation, unless, within the said period of fifteen days, he withdraws such resignation by writing under his hand addressed to the said Assistant Commissioner.

(2) Every president or Vice-President shall vacate office if he ceases to be a member of the Taluk Board.

(3) Every President and every Vice-President shall be removed from office by the Government if a resolution expressing want of confidence in him is passed by a majority of not less than two-thirds of the total number of members of the Taluk Board at a meeting specially convened for the purpose :

Provided that the President or Vice-President shall vacate office on the expiry of sixty days from the date of passing of the resolution, if no order of such removal is made by Government within that period.

(4) Every President and Vice-President shall, after an opportunity is afforded for hearing him, be removable from his office as such President or Vice-President by the Government for

misconduct in the discharge of his duties or for neglect of or incapacity to perform his duties, or for being persistent by remiss in the discharge of his duties, and a President or Vice-President so removed shall not be eligible for re-election during the term of office of the members of such Taluk Board. A President or Vice-President removed for misconduct shall also be removed from membership of the Taluk Board.

(5) Every President or Vice-President who for a period exceeding three months absents himself from the taluk in such manner as to be unable to perform his duties as President or Vice-President, shall cease to be President or Vice-President, as the case may be, unless leave so to absent himself has been granted by the Taluk Board.

(6) Leave under sub-section (5) shall not be granted for a period exceeding six months, and whenever such leave is granted to a President or Vice-President, the Taluk Board shall elect one of its members to exercise all the powers and perform all the duties of a Vice-President in lieu of the Vice-President, who is exercising the powers and performing the duties of the President, or who is absent on leave, during the period for which such leave is granted.

CHAPTER VII

Conduct of Business

115. *Powers and duties of President.*—The President of a Taluk Board shall—

(*a*) preside at the meetings of the Board and all its standing committees;

(*b*) watch over the financial and executive administration of the Board and exercise general supervision and control;

(*c*) submit to the Board all questions which require its sanction.

116. *Powers and duties of Vice-President.*—The Vice-President of a Taluk Board shall—

(*a*) in the absence of the President, preside at the meetings of the Board;

(*b*) exercise such powers and perform such duties of the President as the President may, from time to time, delegate to him; and

(*c*) exercise powers and perform the duties of the President, pending the election of a President or during the absence of the President on leave.

117. *Meetings of Taluk Boards.*—(1) A Taluk Board shall hold a meeting for the transaction of business at the office of the Taluk Board once in every two months (hereinafter in this section called the ordinary meeting) and shall, subject to the provisions of the following sub-sections, make regulations not inconsistent with this Act or with any rules made thereunder, with respect to the day, hour, notice, management and adjournment of its meetings and generally with respect to the transaction of business thereat.

(2) (*a*) The date of the first meeting of the Board after the first constitution or reconstitution, shall be fixed by the Chief Executive Officer, and the Assistant Commissioner in charge of the Revenue Sub-Division shall preside at such meeting and the date of each subsequent ordinary meeting shall be fixed at the previous meeting of the Board, provided that the President may, for sufficient reasons, alter the day of the meeting to a subsequent date. The President may, whenever he thinks fit, and shall, upon the written request of not less than one-fourth of the total number of members and on a date within twenty-one days from the receipt of such request, call a special meeting. Such request shall specify the object for which the meeting is proposed to be called.

(*b*) Ten clear days' notice of an ordinary meeting and seven clear days' notice of a special meeting specifying the time and place at which such meeting is to be held and the business to be transacted thereat, shall be sent to the members and to the members of the State Legislative Assembly and State Legislative Council entitled to attend the meeting, and posted up at the Taluk Board Office. Such notice shall include, in the case of a special meeting, any motion or proposition mentioned in the written request made for such meeting.

(*c*) One-third of the total number of members of the Taluk Board shall form a quorum for transacting business at a meeting of the Board. If, at the time appointed for the meeting or within half an hour thereafter, a quorum is not present, the presiding authority shall adjourn the meeting to such hour on some future day as he may fix. He shall similarly adjourn the meeting at any time after it has begun if attention is drawn to the want of a quorum. At such adjourned meeting at which there is a quorum the business which would have been brought before the original meeting shall be transacted.

(*d*) Every meeting shall be open to the public unless the presiding authority deems any inquiry or deliberation pending before the Board should be held in private, and provided that the said authority may at any time, cause any person who interrupts the proceedings to be removed.

(*e*) Every meeting shall be presided over by the President, or, if he is absent, by the Vice-President, and if both the President and Vice-President are absent or if the President is absent and there is no Vice-President, by such one of the members present as may be chosen by the meeting to be Chairman for the occasion.

(*f*) All questions shall, unless otherwise specially provided, be decided by a majority of votes of the members present and voting. The President, Vice-President or Chairman, as the case may be, unless he refrains from voting shall give his vote before declaring the number of votes for and against a question and in case of equality of votes, he shall give his casting vote.

(*g*) No member of a Taluk Board shall vote on, or take part in the discussion of, any question coming up for consideration at a meeting of the Board or any Committee, if the question is one in which, apart from its general application to the public he has any direct or indirect pecuniary interest.

(*h*) If the presiding authority is believed by any member present at the meeting to have any such pecuniary interest in any matter under discussion, and if a motion to that effect be carried, he shall not preside at the meeting during such discussion, or vote on, or take part in it. Any member of the Board may be chosen to preside at the meeting during the continuance of such discussion.

(*i*) Except with the permission of the presiding authority, which permission shall not be given in the case of a motion or proposition to modify or cancel any resolution within three months after the passing thereof, no business shall be transacted and no proposition shall be discussed at any ordinary meeting unless it has been entered in the notice convening such meeting, or, in the case of a special meeting, in the written request for such meeting. The order in which any business or proposition shall be brought forward at such meeting shall be determined by the presiding authority, who, in case it is proposed by any member to give priority to any particular item of such business or to any particular proposition, shall put the proposal to the meeting and be guided by the majority of votes given for or against the proposal.

(*j*) Any ordinary meeting may, with the consent of a majority of the members present, be adjourned from time to time,

but no business shall be transacted at any adjourned meeting other than that left undisposed of at the meeting from which the adjournment took place.

(*k*) No resolution of a Taluk Board shall be modified or cancelled within six months after the passing thereof, except by a resolution passed by not less than one-half of the total number of members at an ordinary or special meeting, notice whereof shall have been given fulfilling the requirements of clause (*b*) and setting forth fully the resolution which it is proposed to modify or cancel at such meeting and the motion or proposition for the modification or cancellation of such resolution.

(3) Minutes shall be kept of the names of the members and of the members of the State Legislative Assembly and State Legislative Council and Government officers, if any, present and of the proceedings, at each meeting of the Board, and if any member present at the meeting so desires, of the names of the members voting, respectively for or against any resolution, in a book to be provided for this purpose, which shall be signed as soon as practicable by the President, Vice-President or Chairman of such meeting and shall at all reasonable times, be open to inspection by any member of the Board, or by any person entitled to vote at the elections to the Taluk Board.

(4) A copy of every resolution passed by a Taluk Board at a meeting shall, within ten days from the day of the meeting, be forwarded to the Deputy Commissioner.

(5) During any vacancy in a Taluk Board or any Committee thereof, the continuing members may act as if no vacancy had occurred.

118. *Interpellations and resolutions.*—(1) A member of a Taluk Board may move resolutions and interpellate the President on matters connected with the administration of the Taluk Board, subject to such regulations as may be made by the Board.

(2) A member of a Taluk Board may also call the attention of the President to any neglect in the execution of the work of the Taluk Board, to any waste of property belonging to the Taluk Board, or to the wants of any locality within the taluk and may suggest any improvements which may appear desirable.

(3) A Taluk Board may, subject to such restrictions and conditions as may be imposed by the Government by rules made in this behalf, pass and submit for the consideration of the Commissioner resolutions on question connected with the administration of the taluk other than those coming within the purview of this Act.

119. *Executive Officer and other officers of the Taluk Board.*— (1) Tahsildar of the taluk shall be the Chief Executive Officer of the Taluk Board of that taluk :

Provided that when a Development Block is established in a taluk, the Block Development Officer of such Block shall be the Chief Executive Officer of the Taluk Board of that Taluk.

(2) Subject to the provisions of section 221, every Taluk Board shall be entitled to employ such officers and servants as may be necessary for the discharge of its duties.

(3) The officers and servants employed by the Taluk Board under sub-section (2) shall be subordinate to and subject to the disciplinary control of the Chief Executive Officer.

(4) Government may by a general or special order entrust such other duties as it may specify to the Chief Executive Officer and other Officers of the Taluk Board, and the Chief Executive Officer and other Officers of the Board shall carry out those duties. On such entrustment, the expenditure on account of the salaries and allowances of the establishment to which other duties are entrusted shall be apportioned between the Taluk Board and the Government in such manner as may be prescribed.

120. *Functions of the Chief Executive Officer*—Subject to the general powers of the President under clause (*b*) of section 115, the Chief Executive Officer shall perform the following functions :—

(1) convene meetings and maintain proceedings thereof ;

(2) take further action to give effect to the resolutions of the Board ;

(3) furnish the Taluk Board with returns, statements, estimates, statistics or other information relating to the administration of the Board, and reports on such matters and copies of documents in his charge whenever called upon by the Taluk Board to do so ;

(4) exercise supervision and control over the acts of all officers and servants of the Board in matters of executive administration and in matters relating to accounts and records of the Board ;

(5) furnish to the Commissioner and Deputy Commissioner a copy of every resolution passed at a meeting of the Board ;

(6) furnish any extracts of the proceedings of the Board or of any Committee thereof or other documents or things, which the Commissioner or any officer authorised by him in this behalf, may call for :

(7) appoint, subject to such rules as the Government may make in this behalf, qualified persons to such posts under the Taluk Board as may be filled up by him and grant leave of absence to holders of such posts and fine, reduce, suspend or dismiss holders of such posts :

Provided that an appeal shall lie against his orders of reduction, suspension or dismissal to the Deputy Commissioner ;

(8) prefer, subject to the provisions of this Act complaints in prosecutions by the Taluk Board and initiate or conduct proceedings, civil or criminal, on behalf of the Board ;

(9) subject to regulations made by the Taluk Board in this behalf, take part in meetings of the Board and speak thereat but shall not vote or move any motion ; and

(10) such other functions as may be required of him by or under this Act or delegated to him by the Board.

121. *Mode of making contracts.*—(1) Every contract or agreement entered into on behalf of the Taluk Board, shall be binding on the Taluk Board only if the said contract or agreement is executed in accordance with the provisions of this section.

(2) In respect of matters which he is empowered to carry out under the provisions of this Act, the Chief Executive Officer may execute contracts or agreements on behalf of the Taluk Board where the amount or value of such contract or agreement does not exceed five hundred rupees and he may execute such contract or agreement on behalf of the Taluk Board with the previous approval of the President where the amount or value of such contract or agreement exceeds five hundred rupees but does not exceed two thousand rupees and in all other cases, he shall execute a contract or agreement only with the approval or sanction of the Taluk Board.

(3) Notwithstanding anything to the contrary in sub-section (2), the Chief Executive Officer shall not execute any contract or agreement on behalf of the Taluk Board for the purchase, sale, lease, mortgage or other transfer of immoveable property, except with the approval or sanction of the Taluk Board.

122. *Contracts entered into by the Chief Executive Officer to be reported.*—Where a Chief Executive Officer enters into a contract or agreement on behalf of a Taluk Board, he shall report the fact to the Taluk Board within fifteen days thereof.

123. *Taluk Board Fund ordinarily liable for all costs and expenses incurred by the Board.*—(1) Except as is hereinafter otherwise provided, no Chief Executive Officer and no member of a Taluk Board shall be personally liable in respect of any contract or agreement made, for any expenses incurred by, or on behalf of, such Board.

(2) The Taluk Board Fund at the disposal of each Taluk Board shall be liable for and be charged with all costs in respect of any such contract or agreement and all such expenses.

124. *Taluk Board to appoint committees.*—(1) Every Taluk Board shall constitute the following committees by election—

(i) Standing Committee;

(ii) Audit Committee;

(iii) Public Health Committee.

(2) The President of the Taluk Board shall *ex-officio* be a member and Chairman of the Standing Committee and the Audit Committee; and the Vice-President of the Taluk Board shall *ex-officio* be a member and Chairman of the Public Health Committee. In the absence of the *ex-officio* Chairman, the Committee may appoint any other member to officiate as Chairman.

(3) The total number of members of each committee shall be such as may be prescribed by regulations made in this behalf by the Taluk Board:

Provided that such number shall not be more than five nor less than three.

125. *Functions of Committees.*—(1) The Standing Committee shall frame the budget, and enunciate policies to be adopted by the Board before they are submitted to the Board.

(2) The Audit Committee shall scrutinise proposals for increase of revenue, examine the receipts and expenditure statements, consider all new propositions affecting finance and shall generally supervise the revenue and expenditure of the Board.

(3) The Public Health Committee shall perform such duties and exercise such powers of the Board as may be delegated to it by the Board in regard to matters of public health and sanitation and shall give effect to the provisions of this Act and rules and regulations framed thereunder and may delegate any of its duties and powers to any member or officer of the Board. Such member or officer shall conform to any instructions that may, from time to time, be given by the Board. The Committee may, at any time, withdraw any of the duties or powers so delegated.

126. *Emergency powers of the Standing Committee.*—The Standing Committee of the Taluk Board may, in cases of emergency direct the execution or stoppage of any work or the doing of any act which requires the sanction of the Board and the immediate execution or doing of which is, in its opinion, necessary for the health or safety of the public, and may direct that the expense of executing such work or doing such act shall be paid from the Taluk Board Fund:

Provided that—

(*a*) it shall not act under this section in contravention of any order of the Board prohibiting the execution of any particular work or the doing of any particular act, and

(*b*) it shall report forthwith the action taken under this section and the reasons therefor to the Board at its meeting.

127. *Other Committees.*—A Taluk Board may appoint committees consisting of such members as it may decide for any purpose other than those specified in section 124 and may invest each committee so appointed with such powers as may be necessary or expedient for the fulfilment of the purpose for which it is appointed; and every such committee shall cease to exist on completion of the specific purpose for which it is appointed or at such time as may be determined by the Board.

128. *Procedure of Committees.*—(1) A Taluk Board may frame regulations relating to election or appointment of members of committees, conduct of business therein, and all other matters relating to them.

(2) Every committee constituted under section 124 or 127 shall meet at least once a month.

(3) The Chief Executive Officer shall attend the meeting of every committee and shall be entitled to take part in discussions but shall not be entitled to vote or move any motion.

(4) Any officer of Government connected with the work of the Taluk Board may, with the consent of the Board, attend any meeting of the Taluk Board or of any Committee thereof, and address such Board or Committee on any matter under discussion affecting his department and shall furnish his advice in such matters whenever desired by the Board or the Committee.

129. *Acts of Board, etc., not to be invalidated*—No act of a Taluk Board, or of any committee, or of any person acting as a member or as a President, Vice-President or Chairman or Chief

Executive Officer, shall be deemed to be invalid by reason only of some defect in the constitution or appointment of such Board, Committee, President, Vice-President, Chairman or Chief Executive Officer or member, or on the ground that they, or any of them, were disqualified for such office, or that formal notice of the intention to hold a meeting of the Board or Committee was not duly given or by reason of such act having been done during the period of any vacancy in the office of the President, Vice-President or Chief Executive Officer or member of such Board or Committee, or for any other informality.

CHAPTER VIII

Functions of Taluk Boards

130. *Obligatory functions of Taluk Boards.*—(1) It shall be the duty of every Taluk Board to make, subject to such exceptions and conditions as may from time to time be made or imposed by the Government in this behalf, reasonable provision for the following matters within the area under its jurisdiction and, outside that area when effective provision for the purpose cannot be made within the area under its jurisdiction:—

(i) construction, repair and maintenance of public roads and other means of communication which are not under the control of any other local authority or of the Government;

(ii) construction, repair and maintenance of Government primary school buildings;

(iii) construction, repair and maintenance of minor irrigation works, that is, irrigation works which provide irrigation facilities for an area not exceeding 10 acres of land;

(iv) planting and preservation of trees on the sides of roads and other local services affecting villages in different and other public grounds under its control;

(v) establishment, management, maintenance and inspection of hospitals, dispensaries, veterinary hospitals, markets, travellers' bungalows, musafirkhanas, rest-houses and other public institutions and the construction and repair of all buildings connected with these institutions;

(vi) construction and repair of public wells, tanks and water works which serve more than one Panchayat, supply of water from them and from other sources and preserva-

tion from pollution of water for drinking and cooking purposes;

(vii) promotion of vaccination;

(viii) measures necessary for the public health, sanitation and other local services affecting villages in different Panchayats and control of public health and sanitation during jatras or fairs and festivals;

(ix) management of such public ferries as may be entrusted to its charge;

(x) maintenance of any building or other property vested in the Board under this Act;

(xi) organisation of conferences, training centres, agricultural and industrial exhibitions for the benefit of the rural areas

(xii) organisation and maintenance of rural publicity and propaganda;

(xiii) spread and encouragement of social education work in the taluk;

(xiv) regulation of fairs and festivals;

(xv) establishment and control of shandies;

(*xva*) [1][promotion and development of economic conditions, with special reference to agriculture.]

(xvi) supervision of and control over buildings in accordance with the provisions of this Act; and

(xvii) such other matters as may be entrusted to the Taluk Board by the Government from time to time:

Provided that when duties are entrusted under item (xvii) to the Taluk Boards which cannot be financed out of the normal income of the Board, the Government shall provide the necessary funds or place the services of such officers at the disposal of the Board as the Government deems fit. The Government may also make rules for the application of the funds so provided, regulating the conditions of service of the officers and for other connected matters.

(2) In every taluk in which a Development Block is established, it shall be the duty of the Taluk Board to supervise and control the activities relating to the administration of such Block in accordance with such general or special orders made by the Government in this behalf.

---

1. Inserted by Act 26 of 1961.

131. *Discretionery functions of Taluk Boards.*—A Taluk Board may—

(A) (i) contribute towards the establishment and running of institutions imparting primary and secondary education;

(ii) with the sanction of the Government from time to time, guarantee the payment from the Taluk Board Fund of such sums as it shall think fit as interest on capital expended on any works which may directly improve the means of communication within the taluk or between the taluk and other taluks;

(iii) encourage and develop co-operative societies in the taluk;

(iv) promote development of economic conditions with special reference to [1][* * *] industry and commerce;

(v) encourage local arts and industries and grant loans for this purpose, subject to such rules as may be made in this behalf by the Government;

(vi) take measures for improvement of cattle, fisheries and poultry;

(vii) provide accommodation for any class of servants employed by the Taluk Board or belonging to any institution to which the Board makes regular grants and grant loans to such servants for construction of houses, subject to such rules and conditions as may be made by the Government in this behalf;

(viii) take measures for amelioration of Scheduled Castes; and

(B) with the previous approval of the Government—

(i) organise and maintain in times of famine or scarcity, relief and local relief works and shops or stalls for the sale of necessary supplies;

(ii) contribute towards any public fund raised for the relief of human suffering within or without the area under its control;

(iii) provide motor and other transport facilities for the carriage of the public or guarantee from the Taluk Board Fund such sums as the Taluk Board shall think fit as interest on capital expended by the Government or a company for this purpose and grant loans for providing capital for this purpose;

(iv) establish and maintain industrial and trade or occupational institutions in the taluk;

(v) undertake any other measure not herein before specially named to promote the public health, safety or convenience, material

1. Omitted by Act 26 of 1961.

or moral development of the people or which is necessary for carrying out the purposes of this Act, expenditure whereon is resolved upon by the Taluk Board by the votes of not less than two-thirds of the total number of members of the Taluk Board to be an appropriate charge on the Taluk Board Fund.

132. *Power of Taluk Board to acquire and hold property, etc., to be subject to rules.*—The power of every Taluk Board to acquire and hold property, both moveable and immoveable, whether within or without the limits of the area over which it has authority, to lease, sell or otherwise transfer any moveable or immoveable property which may have become vested in or been acquired by it and to contract and to do all other things necessary for the purposes of this Act shall be subject to the rules made by the Government in this behalf :

Provided that no lease of immoveable property for a term exceeding seven years and no sale or other transfer of any such property, shall be valid unless such lease, sale or other transfer shall have been made with the previous sanction of the Government :

Provided also that nothing herein contained shall empower any Taluk Board to raise loans except as provided for in section 170, and without the previous sanction of the Government.

133. *Certain roads and other property of the District Boards to vest in the Taluk Boards constituted under this Act.*—Save as otherwise provided in this Act such roads, bridges, channels, buildings and other property, moveable and immoveable, vested in or under the control and administration of such institutions committed to the management of the District Board in each district for the purposes of of the Mysore Village Panchayats and District Boards Act, 1952 (Mysore Act IV of 1952), the Bombay Local Boards Act, 1923 (Bombay Act VI of 1923), the Hyderabad District Boards Act, 1956 (Hyderabad Act I of 1956), or the Madras District Boards Act, 1920 (Madras Act XIV of 1920), as the case may be, as are situated within the taluk shall, for the purposes of this Act, vest in or be under the control, administration and management of the Taluk Board of the taluk subject to all rights, if any, affecting such properties and institutions, provided that nothing herein contained shall empower the Taluk Board to exercise any authority or control over the properties and institutions whose administration devolves on a Panchayat.

134. *Works constructed by Taluk Board to be vested in it.*—Every road, building or other work constructed by a Taluk Board from the Taluk Board Fund shall be vested such Board, except such portion of the road as may lie within the jurisdiction of a Municipal Council or a Town Area Committee.

working of Panchayats in accordance with the provisions of this Act and of the rules made thereunder and render such technical assistance as may be available with it and as may be required by the Panchayats within the taluk free of cost. It shall be lawful for a Taluk Board to supplement works of development undertaken by a Panchayat within the taluk by taking up schemes which are beyond the powers of the Panchayats to execute.

140. *Powers to turn, divert, discontinue or close road.*—A Taluk Board may, with the sanction of the Deputy Commissioner, turn, divert, discontinue or permanently close any road which is under the control and administration of or is vested in the Taluk Board.

141. *Control of unwieldy traffic.*—It shall be lawful for a Taluk Board, subject to such rules as may be prescribed by the Government in this behalf and to the regulations framed by the Taluk Board, to notify that any road vested in it shall not be used by any vehicle of such form, construction, weight or size, or laden with such machinery or other unwieldy objects as may be deemed likely to cause injury to the roadway or to any construction thereon, or risk or obstruction to other vehicles or to pedestrains except under a licence issued by the Chief Executive Officer and in accordance with the rules framed by the Government from time to time as regards speed, time, fees, mode of raction of locomotion, use of appliances for protection of the roadway, number of lights and assistants and other general precautions.

142. *Establishment of market, etc.*—(1) No new public market and no new jatras, fairs, agricultural and cattle shows and exhibitions except those which are managed by officers authorised by the Government in this behalf, shall be established in any area under the authority of a Taluk Board without the previous sanction of the Government.

(2) The grant of permission under sub-section (1) shall be subject to such conditions and restrictions as the Government may lay down.

(3) Whoever contravenes the provisions of sub-section (1) or any condition or restriction laid down under sub-section (2) shall, on conviction, be punished with fine which may extend to five hundred rupees.

(4) If any question arises whether any place is a public market or not, the Taluk Board concerned shall make a reference to the Government and the decision of the Government thereon shall be final.

135. *Taluk Board may, with the consent of owners, take over and repair works.*—A Taluk Board may enter into an agreement with the person in whom the property in any road, bridge, tank, ghat, well, channel or drain is vested, to take over the property therein, and after such agreement may declare, by notice in writing put up thereon, or near thereto, that such road, bridge, tank, ghat, well, channel or drain has been transferred to the Taluk Board. Thereupon the property therein shall vest in the Taluk Board, and such road, bridge, tank, ghat, well, channel or drain shall thenceforth be repaired and maintained out of the Taluk Board Fund.

136. *Government may place roads and other property under Taluk Board.*—(1) It shall be lawful for the Government from time to time to direct by notification that any road, bridge, channel, building or other property, moveable or immoveable, which is vested in the Government and which is situated within a taluk shall, with the consent of the Taluk Board of such taluk, and subject to such exceptions and conditions as the Government may make and impose, be placed under the control and administration of the Taluk Board for the purposes of this Act and thereupon such road, bridge, channel, building or other property shall be under the control and administration of the Board, subject to all exceptions and conditions so made and imposed and to all charges and liabilities affecting the same.

(2) It shall be competent for the Government by notification to resume any property placed under the control of a Taluk Board under sub-section (1) on such terms as the Government may determine.

137. *General powers of Taluk Board.*—Subject to the provisions of this Act and the rules made thereunder and the provisions of any other law for the time being in force, a Taluk Board shall have power to do all acts necessary or incidental to the carrying out of the duties entrusted to it under sections 130 and 131.

138. *Taluk Boards may undertake construction, repair and maintenance of Government buildings.*—It shall be lawful for a Taluk Board to undertake, on behalf of the Government and upon such conditions as may be agreed upon, the construction, repair and maintenance of any public building or other work which is the property of the Government:

Provided that the cost of such construction, repair and maintenance shall be borne by the Government.

139. *Taluk Boards to supervise the working of and to assist Panchayats.*—Every Taluk Board shall generally supervise the

143. *Regulation of certain trades.*—Subject to the provisions of sections 56, 57 and 58, it shall be lawful for a Taluk Board to notify that no place within the area under its authority shall after sixty days from the date of such notification, be used for any one or more of the purposes specified in Schedule II wihout a licence from the Chief Executive Officer and except in accordance with the condtions specified therein.

144. *Grant of licences.*—(1) All applications for licences to be granted by the Taluk Board may be disposed of by the Chief Executive Officer of the Taluk Board who may suspend or cancel a licence granted for default of any of the conditions specified therein. When a licence is granted, refused, suspended or cancelled by the Chief Executive Officer, any person aggrieved by his order, shall have the right of appeal to the Board within three months from the date of such order.

(2) A licence referred to in sub-section (1) may be granted on payment in advance of such fees as may be prescribed.

(3) Whoever keeps open or uses, without a licence or in contravention of any of the conditions of the licence or when a licence is suspended or cancelled, any place for any purpose for which a licence is required shall, if not punishable under any other section of this Act, be punished, on conviction, with a fine which may extend to one hundred rupees. He may also be punished with further fine which may extend to twenty-five rupees for every day on which such act is continued after the date of conviction, or any subsequent date as may be fixed by the Magistrate.

145. *Power to enter and inspect building, etc.*—The Chief Executive Officer, or any person authorised by the Taluk Board in this behalf, may at any time between sunrise and sunset, on giving notice in the manner hereinafter provided, enter into and inspect all buildings and lands and by written notice direct that all or any part thereof shall be cleansed, cleared or otherwise put in a proper state for sanitary reasons.

146. *Filthy buildings, etc.*—Whoever, being the owner or occupier of any building or land, whether tenantable or otherwise, suffers the same to be in a filthy or unwholesome state, or, in the opinion of the Taluk Board, a nuisance to persons in the neighbourhood, or overgrown with pricklypear or rank and noisome vegetation, and who shall not, within a reasonable time after notice in writing from any person authorised by the Taluk Board in this behalf to cleanse, clear or otherwise put the same in a proper state, have complied with the requisition contained in such notice, shall,

on conviction, be punished with fine which may extend to twenty-five rupees and if the offence be a continuing one with further fine which may extend to five rupees for every day during which the said offence is continued after the date of first conviction.

147. *Powers and duties with regard to sources of water supply.*— The Chief Executive Officer or any person authorised by the Taluk Board in this behalf may at any time by written notice require that the owner of or any person who has control over, any well, stream, channel, tank, or other source of water supply shall, whether it is private property or not,

(*a*) if the water is used for drinking—

(i) keep and maintain any such source of water supply, other than a stream, in good repair, or

(ii) within a reasonable time to be specified in the notice cleanse any such source of water supply from silt, refuse and decaying vegetation, or

(iii) in such manner as the Board directs protect any such source of water supply from pollution by surface drainage, or

(iv) desist from using and from permitting others to use for drinking purposes any such source of water supply which, not being a stream in its natural flow, is in the opinion of the Board, unfit for drinking, or

(v) if, notwithstanding any such notice under sub-clause (iv) such use continues and cannot, in the opinion of the Board, be otherwise prevented, close, either temporarily or permanently, or fill up or enclose or fence in such manner as the Board considers sufficient to prevent such use, such source of supply, or

(vi) drain off or otherwise remove from any such source of water supply, or from any land or premises or receptacle or reservoir attached or adjacent thereto any stagnant water which the Board considers is injurious to health or offensive to the neighbourhood;

(*b*) within twenty-four hours of such notice, repair, protect or enclose in such manner as the Board may direct or approve, any such source of water supply, whether used for drinking purposes or not, other than a stream in its natural flow, if for want of sufficient repair, protection or enclosure, such source of water supply is in

the opinion of the Board, dangerous to the health or safety of the public or of any persons having occasion to use or to pass by or approach the same.

148. *Remedy on non-compliance with directions issued.*—If the owner or the person having control as aforesaid fails or neglects to comply with any such requisition within the time required by or under the provisions of section 147, the Taluk Board may, and, if in the opinion of the Chief Executive Officer immediate action is necessary to protect the health or safety of any person, shall at once, proceed to execute the work required by such notice, and all the expenses incurred thereon shall be paid by the owner of, or person having control over, such water supply, and shall be recoverable in the same manner as an amount claimed on account of any tax recoverable under Chapter IX :

Provided that in the case of any well or private stream or any private channel, tank or other source of water supply, the water of which is used by the public or by any section of the public as of right, the expenses incurred by such owner or person having control may, if the Taluk Board so directs, be paid from the portion of the Taluk Board Fund at the disposal of the Board.

149. *Power to set apart public springs, etc., for certain purposes.*—The Taluk Board may by public notice, which shall be put up at the spring, tank, well or other place concerned and otherwise as required by this Act, set apart public springs, tanks, wells and other places and parts of public watersources for drinking purposes or for bathing or for washing clothes or animals or for any other purposes calculated to promote the health, cleanliness, comfort or convenience of the inhabitants ; and with the consent of the owners, may also set aside any private springs, tanks, wells or other places for any of the aforesaid purposes.

150. *Power to prohibit use of water from certain sources.*—The Taluk Board may, during epidemics, on receipt of a certificate from any medical officer in the employ of the Board or of the Government stating that such action is desirable, summarily by notice prohibit the use of water from any source to which the public have access. Such notice shall be served by putting up a copy thereof near the source of water supply or by beat of drum, stating the number of days during which such prohibition shall last. The Taluk Board may from time to time extend or modify the period of prohibition without the production of a further certificate.

151. *Penelty for using water for certain purposes.*—Whoever—

(*a*) bathes in or defiles the water in any place set apart for drinking purposes by the Board, or, in the case of private property, by the owner thereof, or

(*b*) deposits any offensive or deleterious matter in the dry bed of any place set apart as aforesaid for drinking purposes, or

(*c*) washes clothing in any place set apart as aforesaid for drinking or bathing, or

(*d*) washes any animal or any cooking utensils or wood, skins or other foul or offensive substance, or deposits any offensive or deleterious matter in any place set apart as aforesaid for drinking purposes or for bathing or for washing clothes, or

(*e*) allows the water from a sink, sewer, drain, engine or boiler, or any other offensive matter belonging to him or flowing from any building or land belonging to or occupied by him, to pass into any place set apart as aforesaid for drinking purposes or for bathing or for washing clothes, or

(*f*) uses water from any source in contravention of the provisions of section 150,

shall, on conviction, be punished with fine which may extend to fifty rupees and if the offence be a continuing one, with further fine which may extend to ten rupees for every day during which the said offence is continued after the date of first conviction.

152. *Abatement of nuisance from foul water.*—When any pool, ditch, tank, pond, well, hole or any waste or stagnant water, or any channel or receptacle of foul water or other offensive or injurious matter, whether the same be within any private enclosure or otherwise, shall appear to the Chief Executive Officer to be likely to prove injurious to the health of the inhabitants or offensive to the neighbourhood, the Chief Executive Officer may by written notice require the owner of the same to cleanse, fill up, drain off or remove the same, or to take such measures as shall in its opinion, be necessary to abate or remove the nuisance.

153 .*Closing of places for the disposal of the dead.*—(1) If the Taluk Board is of opinion that any place in the taluk which is used for the disposal of the dead is in such a state as to be, or to be likely to become injurious to health, it may forward its opinion, with the reasons therefor to the Deputy Commissioner. The Deputy Commissioner may, thereupon, after such further inquiry, if any, as he shall deem fit to cause to be made, by notification direct that such

place shall cease to be so used from such date as may be specified in that behalf in the notification.

(2) A copy of the said notification shall be published in the local newspapers, if any, and shall be pasted up at the Taluk Board Office and in one or more conspicuous spots on or near the place to which it relates.

(3) Any person who buries or otherwise disposes of any corpse in any such place after the date specified in the said notification for closure thereof or buries any corpse in any unoccupied Government land not set apart for the burial of the dead under the provisions of any law for the time being in force or by established usage, shall, on conviction, be punished with fine which may extend to one hundred rupees.

154. *Power of entry into buildings, etc., where infectious disease exists.*—The Chief Executive Officer or any person authorised by the Board in this behalf, may enter at any time after reasonable notice, any building or premises in which any infectious disease is reported or suspected to exist for the purpose of inspecting such building or premises. No such inspection shall be made except between sunrise and sunset.

155. *Disinfection of buildings, etc.*—If the Chief Executive Officer is of opinion that the cleansing or disinfecting of a building or premises or of a part thereof, or of any articles therein likely to retain infection, would tend to prevent or check the spread of any infectious disease, he may by notice require the owner or occupier to cleanse or disinfect the same within a time to be specified in such notice:

Provided that if the Chief Executive Officer considers that immediate action is necessary or that the owner or occupier is, by reason of poverty or otherwise, unable effectually to comply with his requisition, he may himself cause such building or premises or articles to be cleansed or disinfected, and for this purpose may cause such articles to be removed from such building or premises; and the expenses incured under this section shall be recoverable from the said owner or occupier unless he was, by reason of poverty, unable effectually to comply with the requisition.

156. *Articles exposed to infection.*—(1) The Chief Executive Officer shall, from time to time, notify places at which articles of clothing or bedding or other articles which have been exposed to infection from any dangerous infectous disease may be washed or disinfected.

(2) The Chief Executive Officer may direct the destruction of clothing, bedding or other articles likely to retain such infection.

(3) Whoever washes such clothing or bedding or other articles at any place other than those set apart for such purposes under sub-section (1), shall, on conviction, be punished with fine which may extend to fifty rupees.

157. *Obstructions and encroachments upon public roads, land or building.*—(1) Whoever on any part of a public road, land or building, after it has vested in, or has become the property of, a Taluk Board, shall build or set up, any wall or any fence, rail, post, stall, verandah, platform, plinth, step or any projecting structure or thing, or other encroachment or obstruction, or shall deposit, or cause to be placed or deposited, any box, bale, package or merchandise or any other thing on any part of any such road, land or building, or in, or over, or upon, any open drain, gutter, sewer or aqueduct in such road, land or building, shall, on conviction, be published with fine which may extend to twenty-five rupees.

(2) The Chief Executive Officer shall have power to remove any such obstruction or encroachment, and the expense of such removal shall be paid by the person who has caused the said obstruction or encroachment, and shall be recoverable in the same manner as an amount claimed on account of any tax recoverable under Chapter IX:

Provided that, before proceeding to remove any such obstruction or encroachment, the Chief Executive Officer shall by written notice call upon the person who has caused such obstruction or encroachment to remove it within a reasonable time to be specified in the notice, or to show cause why the same should not be removed.

(3) Nothing contained in this section shall prevent a Taluk Board from allowing any temporary occupation of or erections on any public road which vests in it or is its property, on occasions of festivals and ceremonies, or for the piling of fuel on any part of such road for not more than fifteen days and in such manner as not to inconvenience the public or any individual.

(4) Notwithstanding anything contained in section 132, it shall be competent to a Taluk Board to lease or to permit a temporary use of land forming part of a public road when such land is not, in the opinion of the Taluk Board, required for a public road or for any other of the purposes of Taluk Board, for a period not exceeding seven years:

Provided that, if the lease or permit does not exceed one year, the previous sanction of the Deputy Commissioner, and if the lease

or permit exceeds one year but does not exceed seven years, the previous sanction of the Commissioner shall have been obtained to such lease or permit.

158. *Punishment for disobedience of orders and notices not punishable under any other section.*—Whoever disobeys or fails to comply with any lawful direction given by any written notice issued by or on behalf of a Taluk Board under any power conferred by this Chapter, or fails to comply with the conditions subject to which any permission was given to him by the Taluk Board under any power so conferred, shall, on conviction, if the disobedience or failure is not an offence punishable under any other section, be punished with fine which may extend to fifty rupees and with further fine which may extend to five rupees for every day during which the said disobedience or failure continues after the date of first conviction:

Provided that when the notice fixes a time within which a certain act is to be done, and no time is specified in this Act, it shall rest with the Magistrate to determine whether the time so fixed was a reasonable time within the meaning of his Act.

159. *In default of owner or occupier, Taluk Board may execute works and recover expenses.*—(1) Whenever, under the provisions of this Act, any work is required to be executed by the owner or occupier of any building, or land, and default is made in the execution of such work, the Taluk Board, whether any penalty is or is not provided for such default, may cause such work to be executed; and the expenses thereby incurred shall, unless otherwise expressly provided in this Act, be paid to it by the person by whom such work ought to have been executed, and shall be recoverable in the same manner as an amount claimed on account of any tax recoverable under Chapter IX either in one sum or by instalments as the Taluk Board may deem fit.

(2) If the defaulter be the owner of the building or land, the Taluk Board may, by way of additional remedy, whether a suit or proceeding has been brought or taken against such owner or not, require, subject to the provisions of sub-section (3), the payment of all or any part of the expenses payable by the owner for the time being, from the person who then or any time thereafter, occupies the building or land under such owner; and in default of payment thereof by such occupier on demand, the same may be levied from such occupier; and every amount so leviable shall be recoverable in the same manner as an amount claimed on account of any tax recoverable under Chapter IX. Every such occupier shall be entitled to deduct

from the rent payable by him to his landlord so much as has been so paid by or recovered from such occupier in respect of any such expenses.

(3) No occupier of any building or land shall be liable to pay more money in respect of any expenses charged on the owner thereof, than the amount of rent which is due from such occupier for the building or land in respect of which such expenses are payable at the time of the demand made upon him, or which at any time after such demand and notice not to pay the same to his landlord, has accrued and become payable by such occupier, unless he neglects or refuses upon application made to him for that purpose by the Taluk Board, truly to disclose the amount of his rent, and the name and address of the person to whom such rent is payable; but the burden of proof that the sum demanded of any such occupier is greater than the rent which was due by him at the time of such demand, or which has since accrued, shall be upon such occupier:

Provided that nothing herein contained shall be deemed to affect any special contract made between any such occupier and the owner respecting payment of the expense of any such works as aforesaid.

160. *Expenses or costs how determined and recovered.*—If a dispute arises with respect to any expenses or costs which are by this Chapter directed to be paid, the amount, and if necessary by apportionment of the same, shall, save where it is otherwise expressly provided in this Act, be ascertained and determined by the Taluk Board, and shall be recoverable in the same manner as an amount claimed on account of any tax recoverable under Chapter IX.

CHAPTER IX

Property and Finance

161. *Taluk Board Fund, its custody and investment.*—(1) There shall be for each taluk a fund called the Taluk Board Fund which shall be administered by the Taluk Board of the taluk.

(2) The amount at the credit of the Taluk Board Fund shall be kept in the Government Treasury of the taluk.

(3) It shall be lawful for a Taluk Board to deposit at interest with the Government Savings Bank or with the sanction of the Government, in any Scheduled Bank or Co-operative Bank in the State, any surplus funds in its hands which may not be required for current charges and with like sanction, invest such funds in securities of the Government of India or of the Government of Mysore or in

such other securities as the Government may, from time to time, approve in this behalf, and vary such investment or dispose of such securities with like sanction.

162. *Composition of Taluk Board Fund.*—The following shall form part of, or be paid into the Taluk Board Fund, namely :—

(i) such portion of the balance of the funds of the District Board of the district as the Government may allot to the Taluk Board concerned ;

(ii) all rates, cesses, taxes, fees and penalties paid to or levied by or on behalf of the Taluk Board under this Act, and all fines imposed by a Magistrate under this Act or the regulations framed thereunder ;

(iii) all rents from lands or other properties of the Taluk Board ;

(iv) all interest,, profits and other moneys accruing by gifts, grants assignments or transfers from the Government or private individuals or otherwise ;

(v) all proceeds of land and other property sold by the Taluk Board including sale proceeds of gross and of produce of trees not vested in private individuals on the sides of roads and on other public grounds under the control and administration of the Taluk Board and of timber fallen or felled therefrom ; and

(vi) all sums received by or on behalf of the Taluk Board by virtue of this or any other Act.

163. *Levy of local cess.*—(1) The Government shall levy a local cess at a rate of twelve naye paise in the rupee on all items of land revenue.

[1][(2) A Taluk Board may pass a resolution to the effect that the rate of local cess under sub-section (1) may be increased to such rate not exceeding twenty-five paise in the rupee as may be specified in such resolution.

(3) The resolution under sub-section (2) shall state the reasons for which such increase is proposed.

(4) When such a resolution has been passed, the Taluk Board shall publish the same in such in such manner with a notice in such form as may be prescribed.

---

1. Sub. by Ordinance No. 6 of 1969.

(5) Any inhabitant of the taluk objecting to the increase in the rate may, within one month from the date of such publication send his objection in writing to the Taluk Board and the Board shall take such objections into consideration and unless it desires to abandon the proposed increase in accordance with such objections shall send them with its opinion thereon and any modification proposed in accordance with such objections together with the notice and the resolution to the Government through he commissioner.

(6) On receipt of the resolution the Government shall by notification, determine the increase in the rate of local cess. Thereupon the local cess shall be levied and collected at such increased rate.

(7) The provisions of the Mysore Land Revenue Act, 1964 (Mysore Act 12 of 1964), and the rules, notifications and orders made thereunder, shall be applicable for the payment and recovery of the local cess levied under this section as if the said local cess is an addition to the land revenue payable in respect of the land concerned.]

164. *Levy of taxes.*—(1) Subject to any general or special orders which may be made by the Government in this behalf every Taluk Board may, after observing the procedure prescribed in this section and with the sanction of the Commissioner levy—

(*a*) a duty on transfers of immoveable property, in the shape of an additional stamp duty;

(*b*) a tax on animals brought for sale in the markets established in any area within the jurisdiction of the Taluk Board not exceeding twenty-five naye paise per animal.

(2) Every Taluk Board shall before imposing a tax, by a resolution passed at a meeting of the Board select the tax and approve the rules specifying (i) the class or classes of persons or of property or of both which the Taluk Board desires to make liable; (ii) any exemptions which it desires to make; (iii) the amount for which or the rate at which it is desired to make such classes liable; and (iv) all other matters which the Government may require to be so specified.

(3) When such a resolution has been passed, the Taluk Board shall publish the rules with a notice in the form specified in Scheduled III.

(4) Any inhabitant of the taluk objecting to the imposition of the said tax or to the amount or rate proposed or to the class of persons or property to be made liable thereto or to any exemptions

proposed, may within one month from the publication of the said notice send his objection in writing to the Taluk Board and the Board shall take all such objections into consideration and unless it decides to abandon the proposed tax in accordance with such objection, shall send them with its opinion thereon and any modification proposed in accordance wih such objections together with the notice and the rules to the Commissioner.

(5) The Commissioner may either refuse to sanction the rules submitted or return them to the Taluk Board for further consideration or, if, no objection which is in his opinion sufficient, was made to the proposed tax, may sanction the said rules either (*a*) without modification, or (*b*) subject as he deems fit to such modifications not involving an increase of the amount to be imposed.

(6) All rules sanctioned under sub-section (5) with all modifications subject to which the sanction is given shall be published by the Taluk Board in the taluk for which they are made together with a notice indicating the sanction and the date and serial number thereof and the tax as described in the rules so published shall, from a date which shall be specified in such notice and which shall not be less than one month from the publication of such notice be imposed accordingly.

(7) The duty on transfers of immoveable property (hereinafter in this section referred to as transfer duty) shall be levied in the form of a surcharge on the duty imposed by the Mysore Stamp Act, 1957, on instruments of sale, gift, mortgage, exchange and lease in perpetuity, of immoveable property situated within the limits of the Taluk Board at a rate not exceeding three percentum on, as the case may be, the amount of the consideration for the sale, the value of the property in the case of a gift, or the amount secured by the mortgage, the value of the property of the greater value in the case of exchange, or the value of the rent for the first ten years in the case of a lease, as set forth in the instrument :

Provided that no such duty is leviable in respect of mortgage where the amount secured by a mortgage does not exceed rupees two thousand.

(8) On the introduction of the transfer duty—

(*a*) section 28 of the Mysore Stamp Act, 1957, shall be read as if it specifically required the particulars to be setforth separately in respect of the property situated within and without the area under the jurisdiction of the Taluk Board ;

(*b*) section 61 of the same Act shall be read as if it referred to the Taluk Board as well as the Government.

(9) The Government may make rules for regulating the collection of the transfer duty, the payment thereof to the Taluk Board and the deduction of any expenses incurred by the Government in the collection thereof.

(10) No transfer duty shall be chargeable—

(i) in respect of any instrument executed by or on behalf of or in favour of the Government in cases where but for this exemption the Government would be liable to pay the transfer duty under sub-section (7) in respect of such instrument, or

(ii) in respect of any instrument exempt from stamp duty under the Mysore Stamp Act, 1957.

165. *Government to assign to Taluk Board certain revenues.*— (1) The Government shall make annually a grant to every Taluk Board of an amount equal to [1][fifty per cent] of the land revenue collection of the taluk.

(2) The Government shall also assign to the Taluk Boards in the State an amount equal to [1][ten per cent] of the land revenue collection of the State, the amount to be allotted to any Taluk Board being such, as the Government may, from time to time, determine, to be expended on such purposes as the Government may from time to time direct.

(3) For determining the land revenue collection of a taluk and of the State, for purposes of sub-sections (1) and (2), the Deputy Commissioner in respect of the taluk and the Government in respect of the State, shall determine every four years the average land revenue collection on the basis of the said collection for a period of five years preceding the date of such determination, and the said average land revenue collection shall be deemed to be the land revenue collection payable or assignable, as the case may be, for a period of four years from the date of such determination.

[1][(4) The Government shall assign to every Taluk Board the entire local cess on land revenue collected in the area within the jurisdiction of the Taluk Board].

(5) The amounts granted and assigned to a Taluk Board under sub-sections (1), (2) and (4) shall be credited to the Taluk Board Fund at such times and in such manner as may be prescribed.

1. Sub. by Ordinance No. 6 of 1969.

166. *Application of Taluk Board Fund and property.*—(1) The Taluk Board Fund and all property held by or vested in the Taluk Board under this Act, shall be applied subject to the provisions of this Act, for the payment of—

(*a*) honorarium to the President, and travelling and daily allowance to the President and members of the Taluk Board or any committee thereof, and of the members of the District Development Council resident in the taluk subject to such rules as may be made in this behalf by the Government;

(*b*) the salaries, allowances, pensions and gratuities of its officers and servants;

(*c*) any amounts falling due on any loans contracted by the Board;

(*d*) expenses incurred—

(i) for holding elections to the Taluk Board under this Act;

(ii) for the purposes specified in this Act; and

(iii) all other purposes for which by or under this Act or the rules or regulations thereunder or any other law for the time being in force, powers are conferred or duties imposed upon the Taluk Board; and

(iv) with the previous sanction of the Government for any other purpose for which the application of such property or fund is necessary in the public interest:

Provided that any funds granted to the Taluk Board by the Government or any person or local authority for any specific work or purpose shall be applied exclusively for such work or purpose and in accordance with such instructions as the Government may lay down, either generally or specially in this behalf.

(2) If prior to the commencement of this Act the District Board of a district was incurring any expenditure out of its funds for or towards the maintenance of primary and secondary schools, the Taluk Boards of such district shall pay annually to a School Board or other authority which may be set up for the management of such schools, such sums as may be determined by the Government from time to time.

[1][166A. *Taluk Board to assign a portion of 'Shandy' revenues to Panchayats.*—(1) Notwithstanding anything contained in section 166, twenty-five per cent of the annual revenue derived

167. *Rents and fees.*—Save as otherwise provided in this Act and subject to the regulations made in this behalf, a Taluk Board may charge fees for any licence or permission issued under this Act and levy rents and fees for the occupation or use of land or other property placed under its control or vested in it or maintained out of the Taluk Board Fund.

168. *Agency for collection.*—All items of revenue shall be collected by such agency as the Taluk Board appoints in this behalf with the approval of the Government, provided that it shall be lawful for a Taluk Board to lease the right to levy any fee that may be imposed under this Act by public auction, subject to the rules prescribed and the amount due under such lease shall be recoverable in the manner provided in this Chapter.

169. *Power to expel persons who refuse to pay fees.*—When any fee has been imposed under section 167 or any other provision or the right to collect it has been leased under section 168, any person employed by the Taluk Board or by the lessee to collect such fees may, subject to the conditions of the lease, collect the fee or expel from the place for the use of which the fee is payable, any person who is liable to pay the fee but refuses to pay it.

170. *Taluk Board may raise loans and may form a sinking fund.*—A Taluk Board may with the previous sanction of the Government and subject to the conditions imposed by it from time to time, raise loans for the execution of any work or for the purpose of carrying out any of the provisions of this Act and form a sinking fund for the repayment of such loans.

171. *Power to make grants-in-aid.*—Subject to the previous sanction of the Commissioner, a Taluk Board may make grants-in-aid to any medical, educational or charitable institution or any other institution of public utility, within or without the area under its authority, whether it be under public or private management.

172. *Arrangement purporting to be binding permanently or for a term of years.*—When a Taluk Board has entered into any arrangement, or made any promise, purporting to bind itself for a term of years or for an unlimited period, to continue to any institution a yearly contribution from its property or from the Taluk Board Fund, it shall be lawful for the Taluk Board with the sanction of the Government, to cancel such arrangement or promise or to discontinue or to diminish such contribution, provided that it shall have given at least one year's notice of its intention so to do to the manager or managers of such institution.

173. *Prohibition of expenditure not covered by the budget.*— Except as hereinafter provided, no payment of any sum shall be made out of the Taluk Board Fund unless the expenditure of the same is covered by a budget grant, except in the following cases, namely :—

(*a*) refunds of taxes and other moneys which the Taluk Board is authorised to make under this Act or the rules or regulations made thereunder ;

(*b*) repayment of moneys belonging to the contractors or other persons held in deposit and of moneys credited to the Taluk Board Fund by mistake ;

(*c*) sums which the Taluk Board is required or empowered by this Act to pay by way of compensation ;

(*d*) every sum payable—

(i) under this Act by order of the Deputy Commissioner or Commissioner or Government ;

(ii) under a decree or order of a civil court ; and

(iii) under a compromise of any suit or other legal proceedings or claim.

(*e*) all contributions payable by the Taluk Board to the Government for the maintenance of water supply, of dispensaries and other institutions or services managed by the Government on behalf of the Taluk Board or on behalf of any other local authority or authorities.

174. *Presentation of Accounts.*—(1) The Standing Committee shall cause to be prepared and laid before the Taluk Board at its ordinary meetings complete accounts of the receipts and expenditure of the Taluk Board since the first day of April last preceding and at a meeting, which shall be held between the first day of November and the first day of January, a complete account of the actual and expected receipts and expenditure for the official year ending on the thirty-first day of March next following, together with a budget estimate of the income and expenditure of the Taluk Board for the official year to commence on the first day of April next following.

(2) The Taluk Board shall thereupon decide upon the appropriation and the ways and means contained in the budget of the year to commence on the first day of April next following. The budget as passed by the Taluk Board shall be sent for approval to the District Council before such date as may be fixed by the Government.

If the budget is not returned by the District Council within two months of the receipt thereof by it, the budget shall be deemed to have been approved.

(3) In such budgt estimate, the Taluk Board shall, among other things—

(*a*) make adequate and suitable provision for such services as may be required for the fulfilment of the several duties imposed on the Taluk Board by this Act or any other law ;

(*b*) provide for the payment, as they fall due of all instalments of principal and interest for which the Taluk Board may be liable in respect of loans contracted by it ;

(*c*) provide for the payment of all sums payable to the Government and of all contributions for the maintenance of water supply, of dispensaries and other institutions or services managed by the Government on behalf of the Taluk Board or on behalf of any other local authority or authorities ;

(*d*) allow for a balance at the end of the said year of not less than such sum as may, from time to time, be fixed by the Government either generally for all Taluk Boards or specially for any Taluk Board.

(4) If the budget fails to make adequate provision for the performance of the duties of the Taluk Board and is not otherwise in conformity with this Act, the District Council may, modify any, part of the budget so as to ensure that such provision is made and that the budget is in conformity with the Act.

175. *Revision of budget.*—If, in the course of the official year, the Taluk Board finds it necessary to modify the provisions made in the budget with regard to the receipts or to the distribution of the amounts to be expended on the different services it undertakes, it may make such modification :

Provided that, without the approval of the District Council—

(*a*) no reduction shall be made in the amounts allotted for the several items specified in clauses (*b*) and (c) of sub-section (3) of section 174 ;

(*b*) the closing balance shall not be reduced below the sum fixed under clause (*d*) of sub-section (3) of section 174.

176. *Maintenance of accounts and restriction of expenditure.*—(1) Accounts of the income and expenditure of the Taluk Board Fund shall be kept in accordance with such rules as may be prescribed.

(2) Expenditure from the Taluk Board Fund shall, save as otherwise expressly provided for in this Act, be incurred subject to such restrictions, conditions and limitations as may be prescribed.

(3) The Taluk Board shall, at the first ordinary meeting held after the audit of the past official year's accounts, pass such accounts.

177. *Transmission of accounts.*—The Taluk Board shall, as soon as the annual accounts have been finally passed by it, transmit to the District Council an account in the form prescribed in this behalf, and shall furnish such details and vouchers relating to the same as the Commissioner may, from time to time, direct.

178. *Power to write off irrecoverable sums.*—Subject to such restrictions and control as may be prescribed, a Taluk Board may write off any sum due to it, whether under a contract or otherwise or any sum payable in connection therewith, if in its opinion, such sum is irrecoverable :

Provided that no sum exceeding five hundred rupees shall be written off except with the previous sanction of the Government

179. *Audit of accounts.*—(1) The accounts of the Taluk Board Fund shall, from time to time, and at least once in every year be audited in such manner as may be prescribed by such one of the officers as may be authorised by the Government to audit the accounts of Taluk Boards (hereinafter referred to as the auditor) and with the previous sanction of the Government, also by such other agency, if any, as may be appointed by the Taluk Board.

(2) The auditor or auditors shall, for the purposes of audit have access to all the accounts and other records of the Taluk Board ;

(3) The Taluk Board shall pay from the Taluk Board Fund such charges for the audit as may be agreed upon between the Board and the auditor and in the case of a Government auditor, such charges as may be prescribed by the Government.

180. *Powers of Government auditor, etc.*—(1) The Government auditor may—

(*a*) require in writing the production before him of such vouchers, statements, returns, correspondence, notes or other documents which he may consider neecssary for the proper conduct of his audit ;

(*b*) require in writing any person accountable for or having the custody or control, of any such vouchers, statements, returns, correspondence, notes or documents or any person having directly or indirectly by himself or his partner any share or interest in any contract with or under the Taluk Board to appear in person before him ;

(*c*) require any person so appearing before him to make and sign a declaration with respect to such vouchers, statements, returns, correspondence, notes or documents or to answer any question or prepare and submit any statement ;

(*d*) in the event of an explanation being required from the President or other honorary officer or member of the Taluk Board, in writing invite such person to meet him and shall in writing specify, the point on which his explanation is required.

(2) Any person who wilfully neglects or refuses to comply with any requisition lawfully made under sub-section (1) shall on conviction be punished with fine which may extend to one hundred rupees :

Provided that no proceedings under this sub-section shall be instituted without the sanction of the Deputy Commissioner.

181. *Duties of Government auditor.*—(1) The Government auditor shall—

(*a*) as soon as may be after the completion of the audit, deliver to the Standing Committee of the Taluk Board a report upon the audit of the Taluk Board Fund accounts ;

(*b*) report to the Standing Committee and to the Commissioner any material impropriety or irregularity which he may observe in the expenditure, or in the recovery of money due to the Taluk Board or in the Taluk Board Fund accounts ; and

(*c*) report to the Standing Committee and to the Commissioner any loss or waste of money or other property owned by or vested in the Taluk Board caused by neglect or misconduct, with the names of persons directly or indirectly responsible for such loss or waste.

(2) The Standing Committee shall forthwith remedy any defects or irregularities that may be pointed out by the auditor.

182. *Disallowance by Government auditor and order by Commissioner.*—(1) The Government auditor shall disallow every item of payment contrary to law and report the same to the Commissioner with particulars as regards the person making or authorising the making of such payment.

(2) The Commissioner may, on the report of the auditor or on his own motion and after taking the explanation of the person concerned or making such further enquiry as he may consider necessary, charge any person responsible therefor the amount disallowed under sub-section (1) or the amount of any deficiency or loss caused by the negligence or misconduct of such person or any sum received which ought to have been, but is not brought into account by such person, and shall, in every such case, certify the amount due from such person.

(3) The Commissioner shall in writing state the reasons for his decision in respect of every charge and send a copy thereof to the person against whom it is made.

183. *Appeal against the order.*—Any person aggrieved by the order of the Commissioner under section 182 may, within thirty days of the receipt by him of a copy of the decision of the Commissioner, either—

(*a*) apply to the civil court having jurisdiction to set aside such order; and the court, after taking such evidence as it considers necessary, may confirm, modify or remit such charge, and make such orders as to costs as it deems proper in the circumstances; or

(*b*) in lieu of such application, appeal to the Government which shall pass such orders as it thinks fit.

184. *Recovery of amounts disallowed.*—(1) Every sum certified by the Commissioner to be due from any person under sub-section (2) of section 182 shall be paid by such person to the Taluk Board within thirty days from the date of the receipt by him of a copy of the decision, unless within that time such person has applied to the court or appealed to the Government as provided in section 183.

(2) Such sum, if not duly paid, or such sum as the court or the Government shall declare to be due under section 183, shall be recoverable by the Deputy Commissioner as an arrear of land revenue along with the necessary expenses of such recovery and shall be credited to the Taluk Board Fund.

185. *Procedure for recovery of dues.*—(1) When any sum payable on demand—

(*a*) which by or under the provisions of this Act, is declared to be recoverable in the maner provided by this Chapter, or

(*b*) which is claimable as a tax, fee or other amount due to the Taluk Board under this Act, or under any rule or regulation made thereunder,

shall have become payable and remains unpaid for fifteten days after the same is due, the Chief Executive Officer or an officer duly authorised by him in writing in this behalf (hereinafter referred to as the authorised officer) may serve upon the person or persons liable to pay such sum, a notice in writing in the prescribed form.

(2) If such person does not, within fifteen days from the service of such notice of demand upon him, pay the sum due, or show cause to the satisfaction of the Chief Executive Officer why the same should not be paid, the Chief Executive Officer or the authorised officer may recover such sum, with all costs, by distraint and sale of the moveable property of the defaulter.

(3) In order to effect the distraint and sale of property under sub-section (2) the Chief Executive Officer or the authorised officer shall issue a warrant in the prescribed form and a warrant fee of twelve naye paise shall be leviable for each warrant.

(4) The Chief Executive Officer or the authorised officer shall make an inventory of the property distrained, a copy of which shall on demand be delivered to the defaulter or any person on his behalf, and if the amount due is not paid within fifteen days after distraint, the property may be sold.

(5) The Chief Executive Officer or the authorised officer shall give or cause to be given to every person making payment of a tax, fee, or other amount due, a receipt therefor signed by him. Such receipt shall specify—

(*a*) the date of the grant thereof,

(*b*) the name of the person by whom it is granted,

(*c*) the tax, fee, or other amount due in respect of which the payment has been made,

(*d*) the period for which the payment has been made, and

(*e*) the amount in respect of which it is granted.

186. *Conditions of distraint and sale.*—(1) Whenever, under section 185, any property is distrained, seized or sold in consequence of the non-payment of any tax, fee, or other amount due, such

distraint, seizure and sale shall be effected subject to the provisions of the following sub-sections and of section 62 of the Code of Civil Procedure, 1908 (Central Act V of 1908).

(2) All such property as is by the Code of Civil Procedure, 1908 (Central Act V of 1908) exempted from attachment or sale in execution of a decree shall be exempt from distraint or sale under this section.

(3) The distress shall not be excessive, that is to say, the value of the property distrained shall be, as nearly as possible proportionate to the amount due on account of the tax, fee, or other amount due and distraint fee and the probable expenses incidental to the detention and sale of the said property.

(4) When the property seized is subject to speedy and natu ral decay, or if in the opinion of the person seizing the property, the expense of keeping it in custody together with the amount due, exceeds the value of the property, the said person shall immediately after seizure of such proprty, give notice to the person from whose possession it was seized, to the effect that it will be sold at once and shall sell it accordingly unless the amount due is paid forthwith.

(5) Any surplus amount that may remain after deducting the amount of the tax, fee, or other amount due and of the said expenses, including the expenses of the sale, shall be paid to the owner of the property.

(6) If any claim be set up by a third person to moveable property distrained under section 185, the Chief Executive Officer shall after a summary enquiry held after giving reasonable notice to the claimant admit or reject the claim. If the claim be admitted wholly or partly, the property shall be dealt with accordingly. Except in so far as it is admitted, the property shall be sold and the title of the purchaser shall be good for all purposes, and the proceeds shall be disposed of as hereinbefore directed :

Provided that nothing in this sub-section shall be deemed to bar the claimant or any person having any interest in the property distrained, from seeking relief in a civil court having jurisdiction.

PART IV

CHAPTER X

District Development Councils

187. *Constitution of District Councils.*—(1) The Government shall by notification constitute for each revenue district a District Development Council.

(2) The District Development Council shall consist of—

(i) The Deputy Commissioner of the District;

(ii) Members of the House of the People and the State Legislative Assembly and the State Legislative Council, representing a part or whole of a district whose constituencies lie within the district;

(iii) Members of the Council of States and the State Legislative Council, not elected from territorial constituencies ordinarily resident in the district

(iv) the Presidents for the time being of the Taluk Boards in the district;

(v) such officers of Government working in the district not exceeding fifteen in number as may be nominated by Government to be members; and

(vi) a member of the Scheduled Castes nominated by the Government; and

(vii) a woman nominated by the Government.

(3) The members nominated under clauses (vi) and (vii) of sub-section (2) shall hold office for such period as the Government may from time to time determine.

188. *President and Secretary.*—(1) The Deputy Commissioner of the district shall *ex-officio* be the President of the District Council.

(2) There shall be a Secretary to the Council who shall be appointed by Government.

189. *Functions of the District Development Councils.*—(1) The District Councils shall perform the following functions, namely—

(*a*) scrutiny and approval of the budgets of the Taluk Boards;

(*b*) reviewing the work of the Taluk Boards from time to time;

(*c*) affording guidance or assistance to the Taluk Boards when it is sought;

(*d*) co-ordination of the work of the Taluk Boards where the work or programme pertains to more than one taluk or has repercussions on the works carried on or on conditions outside the taluk; and

(*e*) any other duty that may be entrusted by Government relating to the work of the Taluk Boards.

(2) The working of and the transaction of business by the District Councils shall be in accordance with such rules as may be prescribed.

(3) The District Council shall have power to appoint committees to deal with and report on any matter referred to them.

190. *Administration Report.*—Every District Council shall on receipt of the annual Administration Reports of the Taluk Boards in the district prepare a consolidated report including a report of its own work and send a copy thereof to the Commissioner and to the Government before such date as may be fixed by the Government.

PART V—General

CHAPTER XI

SPECIAL PROVISIONS REGARDING AREAS EXCLUDED FROM THE OPERATION OF THIS ACT.

[*Repealed by Act 22 of 1964—Section 328*]

CHAPTER XII

CONTROL

196. *Chief Controlling Authority.*—The Commissioner shall subject to the control and orders of the Government, be the chief controlling authority in respect of all matters relating to the administration of this Act.

197. *Delegation of powers.*—(1) The Government may by notification delegate to the Commissioner such of its powers under this Act as may be prescribed except the power to issue notifications under Chapter XI or to make rules under section 210 or orders under section 245.

(2) The Government may by notification delegate to the Deputy Commissioner any of the powers conferred under this Act on the Commissioner.

(3) An Assistant Commissioner of a Revenue Sub-Division may in regard to Panchayats and Taluk Boards exercise such powers conferred on a Deputy Commissioner under this Act, as the Government may by order published in the official gazette direct.

(4) The Government may, by notification in the official gazette, authorise any person to exercise in respect of Panchayats any of the powers conferred on a Taluk Board under the provisions of this Act, when such Taluk Board is dissolved or superseded.

(5) Subject to such rules as may be prescribed, the Deputy Commissioner may delegate to an officer not below the rank of a Tahsildar or a Block Development Officer powers conferred on the Deputy Commissioner under this Act in regard to Panchayats including the powers exercisable by an Assistant Commissioner, under sub-section (3).

198. *Power of inspection and supervision.*—(1) The Commissioner, Deputy Commissioner or any Officer of Government authorised by a general or special order of the Government may—

(*a*) enter on and inspect any immoveable property occupied by any Panchayat or Taluk Board or any institution under its control and management, or any work in progress under it or under its direction, or cause such immoveable property, institution or work to be entered upon and inspected by any other officer authorised by him in this behalf in writing; and

(*b*) call for any extract from the proceedings of any Panchayat or Taluk Board or any committee appointed by such Panchayat or Board, and call for or inspect any book or document in the possession of or under the control of a Panchayat or Taluk Board.

(2) The Commissioner or the Deputy Commissioner may—

(*a*) call for any return, statement, account or report from a Panchayat or Taluk Board; and

(*b*) require a Panchayat or Taluk Board to take into consideration,—

(i) any objection which appears to him to exist to the doing of anything which is about to be done by such Panchayat or Taluk Board; or

(ii) any information furnished by him which appears to him to necessitate the doing of a certain thing by such Panchayat or Taluk Board;

and to make a written reply to him within a reasonable time stating its reasons for not desisting from doing or for not doing, such thing.

199. *Reduction of establishment of Panchayats and Taluk Boards.*—(1) If in the opinion of the Deputy Commissioner the

number of persons employed or proposed to be employed by a Panchayat or Taluk Board as officers and servants or the amount of remuneration given or proposed to be given by the Panchayat or Taluk Board to such persons is excessive, the Panchayat or Taluk Board shall on a direction issued by the Deputy Commissioner in this behalf reduce the number or the amount:

Provided that no such direction in respect of a Taluk Board shall be issued by the Deputy Commissioner without consulting the District Development Council.

(2) The Panchayat or Taluk Board may appeal to the Commissioner against any direction given under sub-section (1) and the decision of the Commissioner on such appeal shall be final.

200. *Deputy Commissioner's power of suspending execution of orders, etc., of Panchayats and Taluk Boards.*—(1) Except in respect of cases expressly provided for in any other provision of this Act, if in the opinion of the Deputy Commissioner the execution of any order or resolution of a Panchayat or Taluk Board or any order of any authority or officer of the Panchayat or Taluk Board or the doing of anything which is about to be done, or is being done by or on behalf of a Panchayat orTaluk Board, is unjust, unlawful or improper, or is causing or is likely to cause, injury or annoyance to the public or to lead to a breach of the peace, he may, by order in writing, under his signature, suspend the execution or prohibit the doing thereof.

(2) When a Deputy Commissioner makes any order under sub section (1), he shall forthwith forward to the Commissioner and to the Panchayat or Taluk Board affected thereby a copy of the order, with a statement of the reasons for making it; and the Commissioner may after such inquiry as may be necessary rescind or modify the order, as he deems fit.

201. *Execution of work in certain cases.*—(1) The Deputy Commissioner may provide for the execution of any work or the doing of any act which a Panchayat or Taluk Board is empowered to execute or do, and the immediate execution or doing of which is, in his opinion, necessary in the interests of the general public, and may direct that the expenses of executing the work or doing the act shall be forthwith paid by the Panchayat or the Taluk Board, as the case may be.

(2) If the expense is not so paid, the Deputy Commissioner may direct the officer in custody of the Panchayat Fund or the Taluk Board Fund, as the case may be, to pay such expense, or so much there of as is possible, from the balance of such fund in his hands.

(3) The Deputy Commissioner shall forthwith report to the Commissioner every case in which he exercises the powers under sub-section (1).

202. *Default in performance of duty of Panchayats or Taluk Boards.*—(1) If at any time, it appears to the Deputy Commissioner that a Panchayat or Taluk Board has made default in the performance of any duty specified by or under any of the provisions of this Act or of any law for the time being in force, he may, order the duty to be performed within a specified period, and, if the duty is not performed within the period specified, the Deputy Commissioner may appoint some person to perform it, and direct that the expense thereof shall be paid by the defaulting Panchayat or Taluk Board within such period as he may fix.

(2) If the expense is not so paid the Deputy Commissioner may direct the officer in custody of the Panchayat Fund or Taluk Board Fund, as the case may be, to pay such expense, or so much thereof as is possible from the balance of such fund in his hands.

(3) The Deputy Commissioner shall forthwith report to the Commissioner any action taken under this section and the Commissioner may revise or modify any order made under sub-section (1) and make in respect thereof any other order which the Deputy Commissioner could have made.

[1][" 202A. *Recovery of amounts due to the Government or the Electricity Board from a Panchayat or Taluk Board.*—Notwithstanding anything contained in this Act or any other law, if a Panchayat or Taluk Board, makes default in the payment of any amount due to the Government or the Mysore State Electricity Board, the Government may,—

(*a*) make an order directing the person having the custody of the Panchayat Fund or the Taluk Board Fund, as the case may be, to pay such amount to the Government or the Mysore State Electricity Board, as the case may be, in priority to any other charges against such fund, and such person shall so far as the sums to the credit of the Panchayat or the Taluk Board, as the case may be, admit, be bound to comply with such order ; or

(*b*) make an order directing the deduction of such amount out of any grant payable by the Government under this Act to the Panchayat or the Taluk Board, as the case may be, and adjustment of the same towards the amount due to the Government, or pay-

1. Ss. 202A and 202B inserted by Ordinance No. 6 of 1969.

ment of the same to the Mysore State Elecricity Board, as the case may be, and the deduction and adjustment or payment shall be made accordingly.

[202B. *Power to appoint Administrator in certain cases.*— Notwithstanding anything contained in this Act,—

(1) whenever—

(*a*) any general election to a Taluk under this Act or any proceednig consequent thereon have been stayed by an order of a competent court or authority; or

(*b*) the election of all the members or more than two-thirds of the total number of elected members of the Taluk Board has been declared by a competent court or authority to be void; or

(*c*) the term or the extended term of office of the elected members of the Taluk Board has expired and the new Taluk Board has not been constituted after a general election in accordance with the provisions of this Act; or

(*d*) the seats of more than two-thirds of the elected members of the Taluk Board has expired and the new Taluk Board has not been constituted after a general election in accordance with the provisions of this Act; or

(*d*) the seats of more than two-thirds of the elected members of the Taluk Board have become vacant by their resignation or otherwise,

the Government shall, by notification, appoint an Administrator for such period as may be specified in the notification and may, by notification, curtail or extend the period of such appointment;

(2) on the appointment of an Administrator under sub-section (1), and during the period of such appointment, the said Taluk Board and committees thereof and the President, Vice-President and other authorities charged with carrying out provisions of the Act or any other law, shall cease to exercise any powers and perform and discharge any duties or functions conferred or imposed on them by or under this Act or any other law and all such powers shall be exercised and all such duties and functions shall be performed and discharged by the Administrator;

(3) the Government may, if it thinks fit, appoint an advisory council to advise and assist the Administrator appointed under sub-section (1) in the exercise of the powers and the performance and discharge of the duties and functions conferred or imposed on him under this Act, or any other law. The members of the advisory council shall hold office during the pleasure of the Government.

203. *Dissolution or supersession of Panchayat or Taluk Board.* —(1) If, in the opinion of the Commissioner, a Panchayat exceeds or abuses its powers or is incompetent to perform or makes persistent default in the performance of the duties imposed on it under section 42 or 43 or 45, or any other law for the time being in force, or fails to levy a tax under section 73 or persistently disobeys any of the orders of the Deputy Commissioner or Commissioner under this Act, the Commissioner may by an order published in the official gazette—

(i) dissolve such Panchayat, or

(ii) supersede such Panchayat for the period specified in the order.

Such period may be longer than the term for which the members of the Panchayat would have held office under section 24, if the Panchayat had not been superseded under this section :

Provided that the Commissioner may from time to time extend or curtail the period of supersession by an order published in the official gazette :

Provided further that no such period shall extend beyond one year, unless the previous sanction of the Government has been obtained.

(2) If in the opinion of the Government, a Taluk Board exceeds or abuses its powers or is incompetent to perform or makes persistent default in the performance of the duties imposed on it under section 130 or 131 or any other law for the time being in force or persistently disobeys any of the orders of the Deputy Commissioner or Commissioner or the Government under this Act, the Government may by an order published in the official gazette—

(i) dissolve such Taluk Board ; or

(ii) supersede such Taluk Board for the period specified in the order.

Such period may be longer than the term for which the members of the Taluk Board would have held office under section 108 if the Taluk Board had not been superseded under this section :

Provided that the Government may from time to time extend or curtail the period of supersession by an order published in the official gazette ;

(3) Before publishing an order under sub-section (1) or sub-section (2), the Commissioner or the Government shall communicate to the Panchayat or the Taluk Board, as the case may be, the grounds on which he or it proposes to do so, fix a reasonable period for the Panchayat or the Taluk Board, to show cause against the proposal, and consider its explanations and objections, if any.

(4) When a Panchayat or Taluk Board is dissolved or superseded all the members of the Panchayat or Taluk Board shall, from the date specified in the order, vacate their office as such members.

(5) When a Panchayat or Taluk Board is dissolved, it shall be reconstituted in the manner provided in this Act.

(6) If a Panchayat or Taluk Board is superseded—

(*a*) all the powers and duties of the Panchayat or Taluk Board shall, during the period of supersession, be exercised and performed by such person or persons as the Deputy Commissioner or the Government, as the case may be, may, from time to time, appoint in this behalf; and

(*b*) all property vested in the Panchayat or Taluk Board shall during the period of supersession, vest in the Government; and

(*c*) on the expiry of the period of supersession, the Panchayat or Taluk Board shall be reconstituted in the manner provided in this Act, and the persons vacating office shall be eligible for re-election or re-nomination.

204. *Disputes between Panchayats and Taluk Boards and Municipalities and Town Area Committees in a district.*—If a dispute arises between two or more Panchayats or Taluk Boards or between a Panchayat and a Taluk Board or between a Panchayat or Taluk Board and a Town Municipal Council or Councils or a Town Area Committee or Committees in a district, the matters in dispute shall be referred to the Deputy Commissioner or such other officer as may be prescribed in this behalf for decision.

205. *Dipute between Panchayatts, Taluk Boards and City Municipalities and between Local Authorities in two districts.*—(1) If a dispute arises between two or more Panchayats or between two or more Taluk Boards or between a Panchayat and a Taluk Board in different districts or between any Panchayat or Taluk Board in any district and any Town Municipal Council or any Town Area Committee or between any such local authority and a City Municipal Council in any other district in the same Division or between any Panchayat or Taluk Board and any City Municipal Council, whether in the same district or in different districts, in the same Division, the matters in dispute shall be referred to the Commissioner for decision.

(2) If any dispute referred to in sub-section (1) arises between local authorities in different Divisions, the matters in dispute shall be referred to the Government for decision.

206. *Appeals.*—(1) Any person aggrieved by an original order of the Deputy Commissioner under this Act may within such period as may be prescribed appeal to the Commissioner.

(2) Any person aggrieved by an original order of the Commissioner under this Act may within such period as may be prescribed appeal to the Government.

(3) The appellate authority may after giving an opportunity to the appellant to be heard and after such enquiry as it deems fit decide the appeal, and its decision shall be final.

207. *Revision.*—(1) The Government or the Commissioner may call for and examine the record of any proceedings under this Act of any subordinate officer and after such enquiry as is deemed fit if the Government or the Commissioner, as the case may be, is satisfied that the order of the subordinate officer is contrary to law and has resulted in a miscarriage of justice, pass such orders thereon as the Government or the Commissioner deems just.

(2) No order under sub-section (1) shall be made to the prejudice of any party unless he has had an opportunity of being heard.

208. *Liability of members for loss, waste or misapplication.*—(1) Every member of a Panchayat or Taluk Board shall be personally liable for the loss, waste, or misapplication of any money or other property of the Panchayat or Taluk Board to which he has been a party, or which has been caused or facilitated by his misconduct or gross neglect of his duty as a member.

(2) If, after giving the member or members concerned a sufficient opportunity for showing cause to the contrary the Deputy Commissioner is satisfied that the loss, waste or misapplication of any money or other property of the Panchayat or Taluk Board is a direct consequence of misconduct or gross neglect on his or their part, the Deputy Commissioner shall by order in writing direct such member or members to pay to the Panchayat or Taluk Board before a fixed date, the amount required to reimburse it for such loss, waste or misapplication.

(3) If the amount is not so paid the Deputy Commissioner shall recover it as an arrear of land revenue and credit it to the Panchayat Fund, or Taluk Board Fund, as the case may be.

(4) An appeal shall lie from the decision of the Deputy Commissioner under sub-section (2) to the Commissioner and a second appeal from the decision of the Commissioner to the Government.

209. *Deputy Commissioner's right to requisition records, etc.* (1) Every person in possession of moneys, accounts, records or other property appertaining to a Panchayat or Taluk Board shall on the requisition in writing of the Deputy Commissioner for this purpose, forthwith hand over such moneys or deliver up such accounts, records or other property to the Chairman, President or other person authorised in the requisition to receive the same.

(2) The Deputy Commissioner may also take steps to recover any money due by such person in the same manner and subject to the same provisions as in the [1][Mysore Land Revenue Code, 1888, (Mysore Act IV of 1888), for the recovery of arrears of land revenue from defaulters; and for the purpose of recovering the accounts, records or the property appertaining to the Panchayat or Taluk Board may issue a search warrant and exercise all such powers with respect thereto as may lawfully be exercised by a magistrate under the provisions of Chapter VII of the Code of Criminal Procedure, 1898 (Central Act V of 1898).

(3) Every person knowing where any moneys, accounts, records or other property appertaining to a Panchayat or Taluk Board are concealed, shall be bound to give information of the same to the Deputy Commissioner.

(4) An appeal shall lie from an order of the Deputy Commissioner under this section to the Commissioner.

CHAPTER XIII

Rules, Regulations, Bye-Laws and Penalties

210. *Power to make rules.*—(1) The Government may by notification and after previous publication make rules to carry out all or any of the purposes of this Act and prescribe forms for any proceeding for which it considers that a form should be provided.

(2) In particular and without prejudice to the generality of the foregoing power, it shall have power to make rules,—

(*a*) authorising the payment of contributions at such rates and subject to such conditions as may be prescribed in such rules, to any provident fund which may be established by a Panchayat;

1. Now see the Mysore Land Revenue Act, 1964 (12 of 1964).

(*b*) prescribing the remuneration and allowances, if any, of members, Presidents and Vice-Presidents of Taluk Boards and of members of District Development Councils, the conditions under which and the rates at which payment of travelling expenses shall be made;

(*c*) prescribing the intermediate offices, if any, through which correspondence between Panchayats or Taluk Boards and the Government or Government officers shall pass;

(*d*) prescribing the mode of payment from the Panchayat and Taluk Board funds;

(*e*) prescribing the conditions on which grants-in-aid shall be paid from the Panchayat and Taluk Board Funds;

(*f*) governing the raising of loans by Taluk Boards and the grant of loans to Panchayats;

(*g*) in respect of the preparation of plans and estimates for works which are to be partly or wholly constructed at the expense of Panchayats and Taluk Boards and the power to accord technical or administrative sanction to estimates;

(*h*) for the application of the funds provided for the activities of the Development Blocks and for the regulation of the conditions of service of officers of the said Blocks;

(*i*) in respect of the estimates of receipts and expenditure, returns, statements and reports to be submitted by Taluk Boards;

(*j*) in respect of the mode in which the officers of the Government shall advice and assist Taluk Boards in carrying out the purposes of this Act;

(*k*) in respect of the recruitment of officers and servants and their qualifications and with regard to control, transfer, punishment or dismissal of of officers and servants of Panchayats and Taluk Boards and with regard to the pay, leave, and other privileges of such employees;

(*l*) for the guidance generally of Panchayats, Taluk Boards, Committees, and Government officers in all matters connected with the administration of this Act and not herein specifically provided for;

[1][(*m*)]

[1][(*n*)]

[1][(*o*)]

---

1. Omitted by Act 22 of 1964.

(*p*) prescribing the fees for grant of licences or permissions;

(*q*) any other matters for which there is no provision or sufficient provision in this Act and for which provision is, in the opinion of the Government, necessary for giving effect to the purposes of the Act.

(3) In making a rule under this section the Government may provide that a person guilty of breach thereof shall, on conviction, be punished with fine which may extend to five hundred rupees and where the breach is a continuing one with further fine which may extend to twenty-five rupees for every day on and after the first on which the breach continues.

211. *Power of Taluk Board to make regulations.*—(1) A Taluk Board may subject to the provisions of this Act and the rules made under section 210 and with the previous sanction of the Government by notification make regulations,—

(*a*) for the general or special regulation, inspection and control of (i) musafirkhanas, travellers' bungalows, rest houses, cart-stands and bus-stands; (ii) markets, slaughter-houses, hotels, bakeries, sweetmeat shops and all other places used for sale of articles intended for human food or drink; (iii) all places used for sale or hire of animals or at which the produce of animals is sold; (iv) all places used for the purposes specified in Schedule II, and

(*b*) for regulating the conduct of business in any of the places specified in clause (a) so as to secure cleanliness therein and the wholesomeness of the articles prepared, kept or sold or to minimise any injurious, offensive or dangerous effects arising or likely to arise at such places;

(*c*) (i) for regulating all matters connected with sanitation;

(ii) for empowering the Chief Executive Officer or any person authorised by the Board to enter upon and to inspect any building or land and to require that it shall be kept in a sanitary condition;

d) (i) for regulating the use of and the prevention of nuisance in regard to public water-supply, bathing and washing places, streams, channels, tanks and wells;

(ii) for requiring private sources of water-supply used by the public or any section of the public to be kept in good repair, improved or protected from pollution and for payment from the Taluk Board Fund of a portion or the whole of the expenses incurred for the purposes ;

(iii) for setting apart, with the consent of the owner in the case of private sources of water-supply, and of the Government in the case of those under the control of the Government, for a specified purpose, springs, tanks, wells, water sources and other places, and prohibiting their use for any other purpose ;

(*e*) (i) for prevention of nuisance affecting the health, safety or convenience of the public ;

(ii) for requiring that any pool, ditch, tank, pond, well, hole, or any waste or stagnant water, any channel or receptacle or foul water or other offensive or injurious matter which is likely to prove injurious to the health of the inhabitants or offensive to the neighbour hood, be cleansed, filled up, drained off removed or proper measures be taken to abate or remove the nuisance ;

(*f*) (i) for prevention and spread of dangerous diseases ;

(ii) for prohibiting the use of any source of water supply whether private or public, during epidemics ;

(iii) providing for the inspection of persons travelling by railways or otherwise and the segregation in a hospital or any other place set apart for the purpose, of persons suspected to be suffering from any infectious disease, or for such other measures as may be deemed necessary to prevent the outbreak of such disease or the spread thereof ;

(iv) for empowering the Chief Executive Officer or any person duly appointed by the Board to enter any building or premises in which any infectious disease is reported or suspected to exist, to require the owner or occupier of such building or premises to cleanse or disinfect the same or, where immediate action is necessary, to have such building or premises cleansed or disinfected and to recover the whole or any part of the expenses so incurred from

such owner or occupier or to remit the same in deserving cases;

(v) for requiring that articles of clothing or bedding or other articles exposed to infection from infectious diseases be washed or disinfected at places notified by the Taluk Board; and for destroying such articles as are likely to retain infection;

(*g*) for regulating the use of public roads; for the temporary occupation or use of public roads and land vested in the Board; and for securing cleanliness, safety and order in respect of the same;

(*h*) for defining the conditions on or subject to which and the circumstances in which and the areas or localities in respect of which any licence or permission under this Act may be granted, refused, suspended or withdrawn and fixing the fees payable in respect of such licence or permission and the rents, fees and other charges to be levied for the use of any of the places specified in clause (*a*) or other property belonging to the Taluk Board;

(2) In making a regulation under this section the Taluk Board may provide that a person guilty of breach thereof shall, on conviction, be punished with fine which may extend to fifty rupees and where the breach is a continuing one, with further fine which may extend to ten rupees for every day on and after the first during which the breach continues.

(3) All regulations made under this section shall be subject to the condition of previous publication and such publication shall be in the official gazette and such other manner as may be prescribed.

212. *Power of Panchayats to make bye-laws.*—(1) The Panchayat may, subject to the provisions of this Act and the rules made under section 210 and with the previous sanction of the Deputy Commissioner make bye-laws for the following purposes, namely:—

(*a*) for the purification and protection from pollution of all sources of water used for drinking purposes;

(*b*) for the prohibition of the removal or use for drinking purposes of any water from any stream, tank, well or other source, where such removal or use causes or is likely to cause, disease or injury to health and the prevention of such removal or use by the filling in or covering over of such tank or well, or by any other method which may be considered advisable;

(*c*) for the prohibition of the deposit or storage of manure, refuse or other offensive matter in a manner or in places prejudical to the public health, comfort or convenience;

(*d*) for the regulation of dangerous or offensive callings or trades;

(*e*) for the disposal of corpses by burning or burial;

(*f*) for the excavation of earth and the filling up of excavations and depressions injurious to health or offensive to the neighbourhood;

(*g*) for the removal of noxious vegetation;

(*h*) for the repair and removal of dangerous or ruinous buildings;

(*i*) for the prevention of the erection of buildings without adequate provision for ventilation, or the laying out and location of streets;

(*j*) for the control of fairs and bazaars, and the regulation of markets, slaughter-houses and cart stands;

(*k*) for the inspection and destruction of unfit food and drink exposed for sale;

(*l*) for the general regulation of sanitation and conservancy;

[1][(*ll*) for determining the rates of octroi, taxes and fees under sub-sections (3) and (4) of section 73.]

(*m*) for the supervision of labours employed by local authorities, and of repairs to dharmashalas;

(*n*) the management and maintenance of cattle pounds;

(*o*) execution of works entrusted by the Taluk Board; and

(*p*) performance of other duties assigned by the Government.

(2) In making a bye law under this section the Panchayat may provide that a person guilty of breach thereof shall, on conviction, be punished with fine which may extend to twenty rupees and where the breach is a continuing one with further fine which may extend to one rupee for every day after the first during which the breach continues.

(3) All bye-laws made under this section shall be subject to the condition of previous publication and such publication shall be in such manner as may be prescribed.

---

1. Inserted by Act 26 of 1961.

213. *Penalty for acting as member, Chairman or Vice-Chairman of a Panchayat or as a member, President, or Vice-President of a Taluk Board when disqualified.*—(1) Whoever acts as a member of a Panchayat or Taluk Board knowing that, under this Act or the rules made thereunder, he is not entitled to or has ceased to be entitled to hold office as such, shall, on conviction, be punished with fine of fifty rupees for every day on which he sits or votes as a member.

(2) Whoever acts as the Chairman or Vice-Chairman of a Panchayat or as President or Vice-President of a Taluk Board or exercises any of his functions knowing that under this Act or the rules made thereunder, he is not entitled to or has ceased to be entitled to hold office as such, or to exercise such functions shall, on conviction, be punished with fine of two hundred rupees for every day on which he acts or functions as such.

(3) Any person who having been the Chairman or Vice' Chairman of a Panchayat or President or Vice-President of a Taluk Board fails to hand over any documents of, or any moneys or other properties vested in or belonging to the Panchayat or the Taluk Board, as the case may be, which are in or have come into his possession or control, to his successor in office or other prescribed authority—

(*a*) in every case as soon as his term of office as such Chairman, Vice-Chairman, President or Vice-President expires ; and

(*b*) in the case of a person who was the Vice-Chairman or Vice-President on demand by the Chairman or President, as the case may be,

shall, on conviction, be punished with fine which may extend to one thousand rupees.

214. *Penalty for interested member voting.*—Whoever votes as a member of a Panchayat or Taluk Board in contravention of the provisions of sub-section (4) of section 37, or clause (*g*) of sub-section (2) of section 117, shall, on conviction, be punished with fine which may extend to five hundred rupees.

215. *Penalty for acquisition by on officer or servant of interest in contract.*—If any officer or servant of a Panchayat or Taluk Board knowingly acquires, for himself directly or indirectly, by himself or by a partner, employer or servant, any share or interest in any contract or employment with, by or on behalf of, the Panchayat or Taluk Board he shall, on conviction, be punished with fine which may extend to five hundred rupees.

Provided that no person shall, by reason of being a shareholder, in or member of, any company, be held to be interested in any contract entered into between such company and the Panchayat or Taluk Board unless he is a director of such company:

Provided further that nothing in this section shall apply to any person who, with the sanction of the Commissioner, enters into a contract with the Panchayat or Taluk Board.

216. *Wrongful obstruction of certain officers or their delegates.*—Any person who prevents the Secretary of a Panchayat or the Chief Executive Officer of a Taluk Board or any person to whom such officer has lawfully delegated his powers of entering on or into any place, building or land, from exercising his lawful power of entering thereon or therein shall on conviction, be punished with simple imprisonment for a term which may extend to one month or with fine which may extend to five hundred rupees or with both.

217. *Prohibition against obstruction of Chairman, Presidnent, etc.*—Any person obstructing or molesting a Chairman, Vice-Chairman, Secretary or member of a Panchayat or a President, Vice-President, Chief Executive Officer or member of a Taluk Board, or any person employed by the Panchayat or Taluk Board or any person with whom a contract has been entered into by or on behalf of the Panchayat or Board in the discharge of their duty or of anything which they are empowered or required to do by virtue, or in consequence, of this Act or of any rule, bye-law, regulation or order made thereunder shall on conviction be punished with fine which may extend to one hundred rupees.

218. *Prohibition against removal or obliteration of notice.*—Any person who, without authority in that behalf, removes, destroys defaces or otherwise obliterates any notice exhibited or any sign or mark erected by, or under the orders of, a Panchayat or Taluk Board or its executive authority, shall, on conviction, be punished with fine which may extend to fifty rupees.

219. *Penalty for not giving information or giving false information.*—Any person required by this Act or by any notice or other proceedings issued thereunder to furnish any information, who omits to furnish such information or knowingly furnishes false information, shall, on conviction, be punished with fine which may extend to one hundred rupees.

220. *Bidding prohibited.*—(1) No member of a Panchayat or of a Taluk Board, employee of a Panchayat or of a Taluk Board or

any officer having any duty to perform in connection with the sale of moveable or immoveable property under this Act shall directly or indirectly bid for or acquire interest in any property sold at such sale.

(2) Any person who contravenes the provisions of sub-section (1) shall, on conviction, be punished with fine which may extend to five hundred rupees, and if he is an officer or employee of the Panchayat or Taluk Board shall also be liable to dismissal from service.

CHAPTER XIV

MISCELLANEOUS

221. *Mysore Local Government Service.*—(1) Notwithstanding anything contained in any law for the time being in force, such posts under any [1][Panchayat or Taluk Board] as may be specified by the Government shall be filled by appointment of officers belonging to the Mysore Local Government Service.

(2) A Taluk Board may, if it deems necessary, by a resolution passed by two-thirds of the total number of members of the Board recommended to the Commissioner the taking of such disciplinary action as may be necessary against any officer belonging to the said service in respect of any misconduct by him while in the service of the Board.

222. *Execution of public works.*—All public works to be executed by a Panchayat or Taluk Board shall be carried out by the Panchayat or Taluk Board concerned:

Provided that where a Panchayat or Taluk Board so requests, the execution of any work may be carried out by the Public Works Department of Government and the expenditure on such work shall be paid by the Panchayat or Taluk Board concerned in such manner as may be prescribed.

223. *Local Government Establishment Fund.*—(1) There shall be constituted by Government a Local Government Establishment Fund to meet the expenditure in respect of salaries, allowances, pensions, provident fund, gratuities and other necessary expenses payable to the officers of the Mysore Local Government Service.

---

1. Substituted by Act 22 of 1964.

(2) Notwithstanding anything contained in any law every [1][Panchayat or Taluk Board] shall contribute such percentage of its revenues to the Local Government Establishment Fund in such manner and at such times as the Government may by order determine.

(3) If the [1][Panchayat or Taluk Board] fails to pay the amount required to be paid under sub-section (2), the Commissioner or the Deputy Commissioner may direct the officer in custody of the funds of the [1][Panchayat or Taluk Bord] to pay such amount or so much thereof as is possible from the balance of such funds in his hands.

224. *Acquisition of land.*—Where any land is required for the purpose of this Act, the Government may, at the request of a Panchayat or Taluk Board, proceed to acquire it under the provisions of the Land Acquisition Act, and on payment by the Panchayat or the Taluk Board of the compensation awarded under that Act, and the charges incurred by the Government in connection with the proceedings, the land shall vest in the Panchayat or the Taluk Board, as the case may be.

225. *Application of term "public servant" to members of Panchayats and Taluk Boards and their officers and servants.*—Every member of a Panchayat or Taluk Board or Town Area Committee and every officer and servant employed under a Panchayat, Taluk Board or Town Area Committee shall be deemed to be a public servant within the meaning of section 21 of the Indian Penal Code and the Prevention of Corruption Act, 1947 (Central Act II of 1947), for the time being in force.

226. *Fines to be credited to Panchayat and Taluk Board Funds.*—(1) All fines imposed by a Magistrate for any offence under this Act or under any rule or bye-law made thereunder in any prosecution instituted by or on behalf of a Panchayat shall be credited to the Panchayat Fund of such Panchayat.

(2) All fines imposed by a Magistrate for any offence under this Act or under any rule or regulation made thereunder in any prosecution instituted by or on behalf of a Taluk Board shall be credited to the Taluk Board Fund of such Taluk Board.

227. *Taking over of institutions managed by District Boards and Panchayats.*—Where immediately before the commencement of this Act a District Board or a Panchayat was managing any institu-

1. Substituted by Act 22 of 1964.

tion imparting Primary or Secondary education it shall be competent for the Government to vest the management of and the assets and liabilities pertaining to such institution in a School Board or other authority, as the Government may deem fit.

228. *Damage to any Panchayat or Taluk Board property how made good.*—If through any act, neglect or default on acount of which any person shall have incurred penalty imposed by or under this Act and any damage to the property of any Panchayat or Taluk Board shall have been caused by such person, he shall be liable to make good such damage as well as to pay such penalty, and the value of the damage shall, in case of dispute, be determined by the Magistrate by whom the person incurring such penalty is convicted, and on non-payment of such value on demand the same shall be levied by distress, and such Magistrate shall issue a warrant accordingly.

229. *Restrictions with respect to institution of suits against Panchayats and Taluk Boards, etc.*—(1) No suit for damages or compensation shall be instituted against any Panchayat or Taluk Board or any of its officers, or any person acting under its direction, for anything done or purporting to be done under this Act or any rule, bye-law, regulation or order made thereunder until the expiration of two months next after notice in writing, shall have been delivered or left at the office of the Panchayat or Taluk Board or at the place of abode of such officer or person; such notice shall state the cause of action, the relief sought, the amount of compensation, if any, claimed and the name and the place of abode of the intending plaintiff.

(2) Every such suit shall, unless it is an action for the recovery of immoveable property or for a declaration of title thereto be commenced within six months next after the date on which the cause of action arose or in case of a continuing injury or damage during such continuance or within six months after the ceasing thereof.

(3) If any person to whom any notice is given under subsection (1) tenders amount to the plaintiff before the suit is instituted and if the plaintiff does not recover in any such action more than the amount so tendered, he shall not recover any costs incurred after such tender and the defendant shall be entitled to costs as from the date of tender.

(4) When the defendant in any suit is a member, officer or servant of the Panchayat or Taluk Board or any person acting under its direction, the Deputy Commissioner shall determine

whether defence should be undertaken by the Panchayat or Taluk Board and be paid for out of its fund.

(5) Nothing in this section shall be deemed to apply to any suit instituted under section 54 of the Specific Relief Act, 1877 (Central Act I of 1877).

230. *Government not to obtain licences and permissions.*—Nothing in this Act or in any rule, bye-law or regulation made thereunder shall be construed as requiring the taking out of any licence or the obtaining of any permission under this Act or any such rule, bye-law or regulation in respect of any place in the occupation or under the control of the Central or the State Government or in respect of any property of the Central Government or of the State Government.

231. *Injunctions not to be granted in election proceedings.*—Notwithstanding anything contained in any law for the time being in force, no Court shall grant any permanent or temporary injunction or make any *interim* order restraining any proceeding which is being or about to be taken under this Act for the conduct of any election under this Act.

232. *Bar of suits, etc.*—(1) No Civil Court shall entertain a suit objecting to an assessment, demand or charge made or impose under this Act, or for the recovery of any sum of money collected under the authority of this Act, or for damages on account of any assessment or collection of money under the said authority, if the provisions of this Act have been in substance and effect complied with.

(2) No suit or other legal proceeding shall lie against the Government, the Commissioner, Deputy Commissioner, Assistant Commissioner, Tahsildar or any other officer of Government or a Panchayat or Taluk Board or any member, officer, servant or agent of such Panchayat or Taluk Board acting under its direction, in respect of anything done or purporting to have been done lawfully and in good faith under this Act or any rule, bye-law, regulation or order made thereunder.

233. *Jurisdiction of Magistrate.*—Any prosecution under this Act or under any rule, regulation or bye-law thereunder may, save as therein otherwise provided, be instituted before any Magistrate, and every fine or penalty imposed under or by virtue of this Act or any rule, regulation or bye-law thereunder, and also all claims to compensation or other expenses for the recovery of which no special provision is otherwise made in this Act, may be recovered on application

to such Magistrate, by the distress and sale of any moveable property within the limits of his jurisdiction belonging to the person from whom the money is claimed.

234. *Alternative procedure by suit.*—In *lieu of* any process of recovery allowed by or under this Act or in case of failure to realise by such process the whole or any part of any amount recoverable under the provisions of Chapters IV and IX or of any compensation, expenses, charges or damages awarded under this Act, the Panchayat or Taluk Board may sue in any Court of competent jurisdiction the person liable to pay the same, as also any other person who may have in any way caused any injury to any property, rights or privileges of the Panchayat or Taluk Board.

235. *Punishment for offence under this Act and powers to compound.*—(1) Whoever, in any area within the jurisdiction of a Panchayat or Taluk Board;

(*a*) erects, alters, adds to or reconstructs a building without the written permission required by section 53 or in contravention of any of the condition imposed by it;

(*b*) uses any place without a licence required by section 56, 57 or 143 or in contravention of any of the conditions, or during the suspension, of the licence; or

(*c*) contravenes any other provision of this Act,

shall on conviction be punished with fine which may extend to five hundred rupees, and in the case of a continuing offence with a further fine which may extend to five rupees for every day after the first conviction during which the offence continues.

(2) Upon a conviction under clause (b) of sub-section (1) in respect of any place, the Magistrate shall, on the application of the Panchayat or Taluk Board, as the case may be, but not otherwise, order such place to be closed, and thereupon appoint such persons or take such other steps to prevent such place being so used; and every person who so uses or permits the use of a place after it has been ordered to be closed, shall be punished with fine which may extend to five rupees for each day during which he continues so to use or permits such use of, the place after it has been so order to be closed.

(3) (*a*) A Panchayat or Taluk Board or such officer as the Commissioner may authorise may accept by way of composition a sum of money not exceeding five hundred rupees from any person

who, in the opinion of the Panchayat or Taluk Board or the autho rised officer, as the case may be, has committed—

(i) any of the aforesaid offences referred to in sub-section (1) or

(ii) any other offence under this Act or under any rule, regulation or bye-law made thereunder which may by notification be declared by the Government as compoundable;

and on such composition no proceeding shall be taken against such person in respect of such offence.

(*b*) On the composition of any offence under clause (*a*) if proceedings in any Criminal Court have been instituted against the person concerned in respect of the offence the composition shall be deemed to amount to an acquittal and no further proceedings shall be taken against such person in respect of such offence.

236. *Powers of Police Officers.*—(1) Any police officer may arrest any person committing in his presence any offence against any of the provisions of this Act or of any rule, regulation or bye-law thereunder, if the name and address of such person be not known to him, and if he declines to give his name and address, or if the police officer has reason to doubt the accuracy of such name and address if given, and such person may be detained at the station house until his name and address shall be correctly ascertained.

(2) Any person arrested under sub-section (1) shall be informed as soon as may be of the grounds for such arrest and shall be produced before the nearest Magistrate within a period of twenty-four hours of such arrest excluding the time necessary for the journey from the place of arrest to the Court of the Magistrate and no such person shall be detained in custody beyond the said period without the authority of a Magistrate.

(3) It shall also be the duty of all police officers to give immediate information to the Chairman or Secretary of the Panchayat or President or an officer of the Taluk Board of the commission of any offence against the provisions of this Act or of any rule, regulation or bye-law thereunder and to assist all officers and servants of the Panchayat or Taluk Board in the exercise of their lawful authority.

237. *Annual Administration Report.*—As soon as may be after the first day of April in every year and not later than such date as may be fixed by the Commissioner, the President shall place before the Taluk Board a report on the administration of the Board during the preceding official year in such form and with such details, as the

Government may direct and shall forward the report with the resolution of the Taluk Board thereon to the District Council, not later than such date as the Commissioner may fix.

238. *Powers and duties of Panchayats not validly constituted to be performed by person appointed by Government.*—(1) Notwithstanding anything contained in this Act, or rules made thereunder, if at any time it shall appear to the Government that a Panchayat has not been validly constituted under this Act, the Government may, by notification, cause all or any of the powers and duties of the Panchayat to be exercised and performed by such person in such manner and for such period and subject to such conditions, as it may think fit.

(2) All the powers and duties of the Panchayat exercised and performed *bona fide* till the date of the notification referred to in sub-section (1), by the persons who constituted such Panchayat shall be deemed to be and always to have been validly exercised and performed by the said persons; and no acts done by the said persons shall be deemed to be invalid or called in question on the ground merely that they were not members of a validly constituted Panchayat and the said persons shall be deemed to have been indemnified and discharged from liability in respect of such acts.

239. *Power of Government to dissolve and reconstitute Taluk Boards on the alteration of limts of taluks.*—(1) When, on account of the constitution of a new taluk, or for any other reason, the limits of a taluk, are during the term of office of the members of the Taluk Board, altered, the Government may, by order published in the official gazette, dissolve such Taluk Board from a date specified in the order and direct that a Taluk Board—

(i) be reconstituted for the taluk of which the Taluk Board has been dissolved; or

(ii) be established for a new taluk which has been constituted.

(2) The members of the Taluk Board which has been dissolved under sub-section (1) shall vacate their office from the date specified in the order of the Government.

(3) The Taluk Board reconstituted or established under the provisions of sub-section (1), shall consist of members nominated by the Government and such members shall, as far as may be practicable, be persons who are members of the Taluk Board which has been dissolved under sub-section (1).

(4) The President and the Vice-President of the Taluk Board shall be elected in the manner provided in this Act.

(5) The term of the Taluk Board so reconstituted or established shall be for such period, not exceeding one year, as the Government shall, by order in writing specify.

(6) On the expiry of the term of a Taluk Board in accordance with the provisions of sub-section (5), a Taluk Board shall be constituted in the manner provided by this Act.

(7) When a Taluk Board has been dissolved and reconstituted or established under this section, so much of the Taluk Board Fund and other property vesting in the Taluk Board which has been dissolved shall vest in and such portion of the debts and obligations shall be transferred to the Taluk Board reconstituted or established under this section, as the Government may by order in writing direct.

(8) The rights and liabilities of the Taluk Board which has been dissolved in respect of civil and criminal proceedings, contracts, agreements and other matters or things arising in and relating to any part of the order, subject to the authority of the Taluk Board reconstituted or established, shall vest in such Taluk Board.

(9) Any appointment, notification, notice, tax, order, scheme, licence, permission, rule, regulation, or form made, issued, imposed or granted by the Taluk Board which has been dissolved in respect of any part of the area subject to the authority of the Taluk Board which has been reconstituted or established, shall be deemed to have been made, issued, imposed, or granted by such Taluk Board, unless and until it is superseded by any appointment, notification, notice tax, order, scheme, licence, permission, rule, regulation or form made issued, imposed or granted by such Taluk Board.

(10) If any difficulty arises in giving effect to the provision of the preceding sub-section, the Government may by order published in the official gazette, as the occasion may require, do anything which appears to it to be necessary to remove the difficulty.

240. *Method of serving notices, etc.*—(1) Save as otherwise provided in this Act, the service of any notice or other document under this Act or under any rule, regulation, bye-law or order made there under on any person to whom it is by name addressed shall be effected—

(*a*) by giving or tendering the said notice or document to such person ; or

(*b*) if such person is not found by leaving such notice or document at his last known place of residence or business, or by giving or tendering the same to some adult male member or servant of his family ; or

(c) if such person does not reside in the village or town and his address elsewhere is known to the officer directing the issue of such notice or document by sending the same to him by registered post ; or

(d) if none of the means aforesaid be available, by affixing such notice or document upon some conspicuous part of the house, if any, in which the person is known to have last resided or carried on business or personally worked for gain.

(2) When any notice or other document has to be served upon an owner or occupier of any building or land, it shall not be necessary to name the owner or occupier therein, and the service thereof in cases not otherwise specially provided for in this Act, shall be effected either—

(a) by giving or tendering the notice or document to the owner or occupier or if there be more owners or occupiers than one, to any one of them ; or

(b) if no such owner or occupier be found, then by giving or tendering the notice or document to some adult male member or servant of the family of any such owner or occupier as aforesaid ; or

(c) if none of the means aforesaid be available, then by causing the notice or document to be affixed upon some conspicuous part of the building or land to which the same relates.

(3) Every notice which this Act requires or empowers a Panchayat or Taluk Board to give or to serve either as a public notice, or generally, or by provisions, which do not expressly require notice to be given to individuals therein specified, shall be deemed to have been sufficiently given or served if a copy thereof is put up in such conspicuous part of the Panchayat or Taluk Board Office during such period and in such other public buildings and places, or is published in such local papers or in such other manner as the Panchayat or Taluk Board may in this behalf direct.

(4) No notice or bill shall be invalid for defect of form.

(5) Whenever in any notice or other document served under this Act or the rules, regulations, bye-laws or orders made thereunder, a period is fixed within which any tax or other sum is to be paid or any work executed, or anything provided, such period shall, in the absence of any provision to the contrary in this Act or the said rules, regulations, bye-laws or orders thereunder, be calculated from the date of such service.

(6) When any notice under this Act, or any rule, regulation bye-law or order requiries may act to be done for which no time is fixed the notice shall fix a reasonable time for doing the same.

(7) In the event of non-compliance with the terms of the notice it shall be lawful for the Panchayat or the Taluk Board or an officer authorised by it to take such action or such steps as may be necessary for the doing of the act thereby required to be done, and all the expenses therein incurred by the Panchayat or Taluk Board shall be paid by the person or persons upon whom the notice was served, and shall be recoverable in the manner provided in section 77 or 185.

241. *Transitory Provisions.*—(1) Notwithstanding anything contained in this Act,

(i) it shall be lawful for the Government—

(*a*) to specify by notification the date on which the term of office of the members of the bodies functioning as the District Boards of the districts, immediately before the commencement of this Act, shall expire; and

(*b*) to appoint with effect from the date specified under sub-clause (*a*), a Special Officer, by notification in respect of each taluk to exercise the powers, discharge the duties and perform the functions of a Taluk Board and its President under this Act until the constitution of a Taluk Board in accordance with the provisions of this Act;

(ii) the Government may, if it considers necessary, constitute a committee, consisting of such persons as the Government may nominate, to advice the Special Officer appointed under sub-clause (*b*) of clause (i) in the discharge of his duties.

(2) Notwithstanding anything contained in this Act,—

(*a*) the Panchayats constituted either for a single revenue village or a group of revenue villages with a population of less than one thousand and five hundred shall stand dissolved with effect from the commencement of this Act and the Commissioner shall notify as soon as may be after the passing of this Act, the names of the Panchayats which will stand dissolved. On such dissolution, the property, rights and liabilities of each such Panchayat shall vest in the Government;

Explanation.—In this sub-clause "Panchayat" means a Panchayat constituted under any of the Acts repealed by section 242.

(*b*) until the constitution of a Panchayat in accordance with the provisions of this Act the body functioning as the Panchayat in a revenue village or group of revenue villages with a population of not less than one thousand and five hundred immediately before the commencement of this Act shall exercise the powers and perform the duties conferred by the provisions of this Act on a Panchayat;

(*c*) casual vacancies in the seats of the members of the Panchayat functioning under clause (*b*) shall be filled and all matters in connection with the filling up of such vacancies shall be regulated in accordance with the provisions governing the filling of such vacancies and regulating such matters in force immediately before the commencement of this Act subject to such modifications in such provisions as the Government may by notifications make in such rules;

(*d*) the term of office of the members referred to in clause (*b*) shall extend to or expire on as the case may be such date as the Government may by notification appoint, and the Government shall cause elections of members to be held so that the newly elected members may come into office on the date fixed for the retirement of old members.

242. *Repeal and savings*.—(1) The Mysore Village Panchayats and District Boards Act, 1952 (Mysore Act IV of 1952), the Bombay Village Panchayats Act, 1933 (Bombay Act VI of 1933) other than Chapters VI, VII and VIII thereof, the Madras Village Panchayats Act, 1950 (Madras Act X of 1950), other than section 132 thereof, the Hyderabad Gram Panchayats Act, 1956 (Hyderabad Act XVII of 1956), the Coorg Panchayats Raj Act, 1956 (Coorg Act IV of 1956), the Bombay Local Boards Act, 1923 (Bombay Act VI of 1923), the Madras District Boards Act, 1920 (Madras Act XIV of 1920), the Hyderabad District Boards Act, 1956 (Hyderabad Act I of 1956) and the Bombay Village Sanitation Act of 1889 (Bombay Act I of 1889) are hereby repealed:

Provided that such repeal shall not affect—

(*a*) the previous operation of the said enactments or anything duly done or suffered thereunder; or

(*b*) any right, privilege, obligation or liability acquired, accrued or incurred under the said enactments; or

(*c*) any penalty, forfeiture or punishment incurred in respect of any offence committed against the said enactments, or

(*d*) any investigation, legal proceedings or remedy in respect of any such right, privilege, obligation, liability, forfeiture or punishment as aforesaid ;

and any such investigation, legal proceeding or remedy may be instituted, continued or enforced, and any such penalty, forfeiture or punishment may be imposed as if this Act had not been passed :

Provided further that—

(*a*) subject to the preceding proviso, anything done or any action taken (including any appointment or delegation made, tax, fee or cess imposed, notification, order, instrument or direction issued, rule, regulation, form, bye-law or scheme framed, certificate obtained, permit or licence granted or registration effected) under the said Acts shall be deemed to have been done or taken under the corresponding provisions of this Act and shall continue to be in force accordingly unless and until superseded by anything done or any action taken under this Act :

(*b*) every officer or servant in the employ of a District Board immediately before the date of commencement of this Act shall be absorbed in the service of a Taluk Board or of the Government, as may be determined by the Government, and shall, until other provision is made, receive the salaries and allowances and be subject to the conditions of service to which he was entitled or subject on such date :

(*c*) it shall be competent to the Taluk Board subject to the previous sanction of the Government to discontinue he services of any officer or servant who, in its opinion, is not necessary or suitable to the requirements of the Taluk Board service after giving such notice as is required to be given by the terms of his employment and every officer or servant whose services are discontinued, shall be entitled to such leave, pension, provident fund and gratuity as he would have been entitled to take or receive on being invalided out of service as if the District Board in the employ of which he was, had not ceased to exist ;

(*d*) all assets and liabilities of, and all contracts made by or on behalf of, a District Board before the date of commencement of this Act and subsisting on that day shall stand transferred to such Taluk Boards or other authorities in accordance with such orders as the Government may make in this behalf ;

(*e*) where a District Board has established a provident fund or superannuation fund or any other like fund for the benefit of the employees of the District Board, the moneys standing to the credit of any such fund on the date of commencement of this Act together with any other assets belonging to such fund shal stand transferred to any vest in the Government and the Government shall be liable to discharge the obligations of the District Board in respect of such fund ;

(*f*) all assets and liabilities of, and all contracts made by or on behalf of a panchayat established under any of the repeled enactments and continued under clause (*b*) of sub-section (2) of section 241 shall, subject to such conditions as may be specified by the Government devolve on the panchayat continued under the said clause ;

(*g*) the modifications of the Madras Village Courts Act, 1888 (Madras Act I of 1888) made by section 132 of the Madras Village Panchayats Act, 1950, shall continue to be applicable to panchayats constituted or continued in the Madras Area and Bellary District provided that the references therein to the President and the Vice-President of a Panchayat shall be construed as references to the Chairman and Vice-Chairman of a Panchayat ;

(*h*) the provisions of Chapters VI, VII and VIII of the Bombay Village Panchayats Act 1933, shall continue to be in force in the Bombay Area and any provision enacted in this Act, corresponding to any provision of the Bombay Village Panchayats Act, 1933, containing a reference to Nyaya Panchayat, shall be read as if such a reference to a Nyaya Panchayat had been made in the said provision enacted in this Act ;

(*i*) any reference in any enactment or in any instrument to any provision of any of the repealed enactments shall, unless a different intention appears, be construed as a reference to the corresponding provision of this Act.

(2) Section 5 of the Madras Revenue (Additional Surcharge) Act, 1955 (Madras Act XXX of 1955), as in force in the Madras area is hereby repealed.

243. *Amendment of Bombay Act LXI of* 1947.—in the Bombay Primary Education Act, 1947,

(1) in section 4, after sub-section (15), the following sub-section shall be inserted namely :—

"(16) Notwithstanding anything contained in this Act, with effect from the date of commencement of the Mysore Vllage Panchayats and Local Boards Act, 1959,—

(*a*) casual vacancies in the seats of members of the said body elected by a District Local Board shall be filled by appointments made by the State Government, and on the expiry of the term of office of such members, all members of the District School Board shall be appointed by the State Government ;

(*b*) the references to the District Local Board in this Act shall, with necessary modifications, and subject to the provisions of clause(*a*), be construed as references to the State Government ".

(2) for sub-section (1) of section 41, the following sub-section shall be substituted, namely :—

"(1) The Government shall levy an education cess at a rate of seven naye paise in the rupee on all items of land revenue and on the water rate leviable under any law for the time being in force. The levy and collection of the education cess shall be made in such manner as may be prescribed and the Government shall pay over annually to the District School Board for the purposes of primary education, the education cess collected in the area within the jurisdiction of the District School Board."

244. *Amendment of Coorg Act VIII of* 1954.—(1) In the Coorg Land Cess and Taxes Act, 1954,—

(*a*) in section 4, for the words "six annas", the words "twenty-five naye paise" shall be substituted ;

(*b*) sections 6, 7 and 8 shall be omitted ;

(*c*) in section 9, for the words and figures "sections 4, 6, 7 and 8", the word and figure "section 4" shall be substituted ;

(*d*) in section 10, the words and figures "or of the tax levied under sections 6, 7 and 8" shall be omitted ;

(*e*) in sub-section (2) of section 14, clause (*e*) shall be omitted ;

(*f*) in section 15, for the letters, brackets and word "(*e*) and (*f*)", the word, brackets and letter "and (*f*)" shall be substituted.

(2) In respect of the amendments made by sub-section (1), the provisions of section 6 of the Mysore General Clauses Act, 1899 (Mysore Act III of 1899) shall be applicable

245. *Orders for bringing this Act into force.*—(1) Notwithstanding anything contained in this Act or in any other law for the time being in force, the Government may by order published in the official gazette make such provision as appears to it to be necessary or expedient—

(*a*) for bringing the provisions of this Act into effective operation;

(*b*) for making omissions from, additions to and adaptations and modifications of the rules, regulations, bye-laws, notifications and orders referred to in clause(*a*) of the second proviso to section 242 in their application to the local authorities established under this Act;

(*c*) for removing difficulties arising in connection with the transaction to the provisions of this Act including difficulties in the construing of references to District Boards or other authorities in any law;

(*d*) for authorising the continued carrying on for the time being on behalf of the local authorities of services and activities previously carried on by any of the local authorities; and

(*e*) so far as it appears necessary or expedient in connection with any of the matters aforesaid for varying the powers or jurisdiction of any court or authority and empowering new courts or other authorities to exercise such jurisdiction as may be specified in such order.

(2) The provisions made by any order under sub-section (1) shall subject to the provision of section 246, have effect as if enacted in this Act, and any such order may be made so as to be retrospective to any date not earlier than the date of commencement of this Act:

Provided that no person shall be deemed to be guilty of an offence by reason of so much of any such order as makes any provision thereof retrospective to any date before the making thereof.

246. *Certain rules and orders to be laid before the Houses of the State Legislature.*—Every rule made under section 210 and every order made under section 245 shall be laid, as soon as may be after it is made, before each House of the State Legislature while it is in session for a total period of thirty days which may be comprised in one session or in two or more sessions, and if before the expiry of the said period, either House of the State Legislature makes any modification in any rule or order or directs that any rule or order shall not have effect, and if the modification or direction is agreed to by the other House, such rule or order shall thereafter have effect only in such modified form or be of no effect, as the case may be.

SCHEDULE

(Section 73.)

A. Tax on property—		*Maximum rate of tax*
1. Tax on buildings	.. ..	8 per cent of the annual letting value (per annum).

Explanation.—"annual letting value" means the annual rent for which any building or land, exclusive of furniture or machinery contained or situated therein or thereon, might reasonably be expected to be let from year to year.

2. Tax on lands not subject to agricultural assessment.	.. ..	For every one hundred sq. yds. one rupee per annum.

B. Tax on professions, trades, callings and employments—

Class I—	Yearly Rs.
Every person holding any office or appointment, public or private or employed in any capacity, whose pay, salary or pension amounts to one thousand rupees a month or upwards and every person falling under any of the following denominations whose income is estimated to amount to one thousand rupees a month or upwards :—	
(i) carrying on business as a company ;	
(ii) abkari renters, whole sale and retail traders, and manufacturers of every kind, contractors, auctioneers and commission agents ;	
(iii) bankers, money-lenders, money-changers and pawn-brokers ;	
(iv) editors and proprietors of newspapers ;	
(v) brokers and dealers in securities, shares or bills of exchange ;	
(vi) practising barristers, advocates, High Court vakils, solicitors, attorneys, pleaders, and law agents ;	Rs. 50
(vii) practising medical practitioners of all kinds including hakims and vaidyas ;	
(viii) dentists and veterinary surgeons ;	
(ix) architects and civil engineers ;	
(x) owners and farmers of markets ;	
(xi) keepers of hotels, lodging houses, or boarding houses ;	
(xii) builders and surveyors ;	
(xiii) owners of mills, warehouses, printing presses, oil presses, cotton presses and other presses and factories of all kinds ;	
(xiv) professional artists, photographers, actors and owners or managers of circuses or theatrical companies, musicians and dancers ;	
(xv) dealers in animals or vehicles, and owners, or keepers of livery stables or hackney carriages ;	
(xvi) artisans.	

	Yearly Rs.
Class II—	
Every person described in class I whose pay, salary or pension amounts, or whose income is estimated to amount, to five hundred rupees a month or upwards.	25
Class III—	
Every person described in class I whose pay, salary or pension amounts, or whose income is estimated to to three hundred rupees a month or upward.	12
Class IV—	
Every person described in class I whose pay, salary or pension amounts, or whose income is estimaetd to amount to two hundred rupees a month or upwards.	8
Class V—	
Every person described in class I whose pay, salary or pension amounts, or whose income is estimated to amount to one hundred rupees a month or upwards.	4
Class VI—	
Every person described in class I whose pay, salary or pension amounts, or whose income is estimaetd to amount to fifty rupees a month or upwards.	2
Class VII—	
Every person described in class I whose pay, salary or pension amounts or whose income is estimated to amount to thirty rupees a month or upwards.	1
B. Tax on places of trade or business.—	
(*a*) Trades or businesses carried on with the aid of machinery driven by electrical energy.	50
(*b*) Other trades or businesses ..	25
C. Vehicle Tax.—	
For every four-wheeled vehicle with springs constructed to be drawn by two or more horses.	20
For every four-wheeled vehicle with springs constructed to be drawn by a horse, bull or bullock, or by two or more horses under thirteen hands, bulls or bullocks.	10
For every two-wheeled vehicle with springs constructed to be drawn by one or more horses, bulls or bullocks.	6
For every other vehicle with springs ..	6
For every cart or other vehicle without springs ..	4
For every bicycle or tricycle ..	3
D. Tax on fair, festival and entertainment ..	Rs. 20 per fair, festival or entertainment.
E. Octroi ..	Rs. 3 per-cent *advalorem*.
F. Fee on bus stands ..	25 nP. per bus.

SCHEDULE II.

(PURPOSES FOR WHICH PLACES MAY NOT UNDER SECTION 143 BE USED WITHOUT A LICENCE.)

Aerated waters,—Manufacturing.

Ammunition.—Storing, packing, pressing, cleaning, preparing or manufacturing by any process whatever.

Article made of flour.—Baking, preparing, keeping or storing for human consumption (for other than domestic use).

Ashes.—Storing, packing, pressing, cleansing, preparing or manufacturing by any process whatever, dumping or shifting.

Biscuits.—Baking, preparing, keeping or storing for human consumption (for other than domestic use).

Blood.—Storing, packing, pressing, cleansing, preparing or manufacturing by any process whatever.

Bones.—Storing, packing, cleansing, preparing or manufacturing by any process whatever.

Bread.—Baking, preparing, keeping or storing for human consumption (for other than domestic use).

Bricks.—Manufacturing.

Camphor.—Storing, packing, pressing, cleansing, preparing or manufacturing by any process whatever or boiling.

Candles.—Packing, pressi ng,cleaning, preparing or manufacturing by any process whatever.

Carpets.—Manufacturing.

Catgut.—Storing, packing, pressing, cleansing, preparing or manufacturing by any process whatever.

Cement.—Packing, pressing, cleansing, preparing or manufacturing by any process whatever.

Charcoal.—Dumping, sifting, selling or storing.

Chemical preparations.—Storing, packing, cleansing, pressing, preparing or manufacturing by any process whatever.

Chillies.—Grinding by machinery.

Chlorate mixture.—Storing, packing, pressing, cleansing, preparing or manufacturing by any process whatever.

Cinders.—Storing, packing, pressing, cleansing, preparing or manufacturing by any process whatever, dumping or shifting.

Clothes.—Dyeing.

Coal.—Dumping, shifting, selling or storing.

Cocoanut fibre.—Storing, packing, pressing, cleansing, preparing or manufacturing by any process whatever.

Combustible material.—Storing.

Combustibles.—Baking, preparing, keeping or storing for human consumption (for other than domestic use).

Confectionery.—Baking, preparing, keeping or storing for human consumption (for other than domestic use).

Cotton, Cotton refuse.—Storing, packing, pressing, cleansing, preparing or manufacturing by any process whatever.

Dyes.—Packing, pressing, cleansing preparing or manufacturing by any process whatever.

Explosive.—Storing.

Fat.—Storing, packing, pressing, cleansing, preparing or manufacturing by any process whatever.

Firewood.—Selling or storing.

Fireworks.—Storing, packing, pressing, cleansing, preparing or manufacturing by any process whatever.

Fish —Storing, packing, pressing, cleansing, preparing or manufacturing by any process whatever.

Fish oil.—Storing, packing, pressing, cleansing, preparing or manufacturing by any process whatever.

Flax.—Storing, packing, pressing, cleansing, preparing or manufacturing by any process whatever.

Fleshings.—Storing, packing, pressing, cleansing, preparing or manufacturing by any process whatever.

Dyes.—Packing, pressing, cleansing, preparing or manufacturing by any process process whatever.

Fuel.—Using for any industrial purpose.

Fulminate of mercury.—Storing, packing, pressing, cleansing, preparing or manufacturing by any process whatever.

Gas.—Storing, packing, pressing, cleansing, preparing or manufacturing by any process whatever.

Gold.—Refining.

Gram.—Husking by machinery.

Gun-cotton.—Storing, packing, pressing, cleansing, preparing or manufacturing by any process whatever.

Gunpowder.—Storing, packing, pressing, cleansing, preparing or manufacturing by any process whatever.

Hair.—Storing, packing, pressing, cleansing, preparing or manufacturing by any process whatever, dyeing or drying.

Hay.—Selling or storing.

Hemp.—Storing, packing, pressing, cleansing, preparing or manufacturing by any process whatever.

Hides.—Storing, packing, pressing, cleansing, preparing or manufacturing by any process whatever.

Hoofs.—Storing, packing, pressing, cleansing, preparing or manufacturing by any process whatever.

Horns.—Storing, packing, pressing, cleansing, preparing or manufacturing by any process whatever.

Ice.—Manufacturing.

Jute.—Storing, packing, pressing, cleansing, or manufacturing by any process whatever.

Lac.—Storing, packing, pressing, cleansing, preparing or manufacturing by any process whatever.

Lead.—Melting.

Leather.—Storing, packing, pressing, cleansing, preparing or manufacturing by any process whatever.

Lime.—Storing, packing, pressing, cleansing, preparing, or manufacturing by any process whatever.

Limeshells.—Storing, packing, pressing, cleansing, preparing or manufacturing by any process whatever.

Manure.—Storing, packing, pressing, cleansing, preparing or manufacturing by any process whatever.

Machinery.—Using for any industrial purpose.

Matches.—Storing, packing, pressing, cleansing, preparing, or manufacturing by any process whatever.

Meat.—Storing, packing, pressing, cleansing, preparing or manufacturing by any process whatever.

Metals.—Beating, breaking, hammering, casting, etc.

Nitro-compound.—Storing, packing, pressing, cleansing, preparing or manufacturing by any process whatever.

Nitro-glycerine.—Storing, packing, pressing, cleansing, preparing or manufacturing by any process whatever.

Nitro-mixture.—Storing, packing, pressing, cleansing, preparing or manufacturing by any process whatever.

Offal.—Storing, packing, pressing, cleansing, preparing or manufacturing by any process whatever.

Paddy.—Boiling or husking by machinery.

Petroleum products.—Storing, packing, pressing, cleansing, preparing, or manufacturing by any process whatever in quantities not not exceeding six gallons, provided that no licence shall be required for storing petroleum in accordance with the provisions of the Petroleum Act, 1934, or the rules issued or the notifications published under that Act.

Pitch.—Storing, packing, pressing, cleansing, preparing or manufacturing by any process whatever.

Pottery.—Manufacturing by any process whatever.

Resin (including rosin).— Storing, packing, pressing, cleansing, preparing or manufacturing by any process whatever.

Saltpetre.—Storing, packing, pressing, cleansing, preparing or manufacturing by any process whatever.

Seegekai.—Powdering by machinery.

Shellac.—Storing, packing, pressing, cleansing, preparing or manufacturing by any process whatever.

Skins.—Storing, packing, pressing, cleansing, preparing or manufacturing by any process whatever.

Soap.—Manufacturing by any process whatever.

Spirits.—Manufacturing by any process whatever.

Sulphur.—Storing, packing, pressing, cleansing, preparing or manufacturing by any process whatever or melting.

Tallow.—Storing, packing, pressing, cleansing, preparing or manufacturing by any process whatever or melting.

Tar.—Storing, packing, pressing, cleansing, preparing or manufacturing by any process whatever.

Thatching materials.—Selling or storing.

Tiles.—Manufacturing.

Timber.—Selling or storing.

Tobacco (including snuff, cigars, cigarettes and beedies).—Storing, packing pressing, cleansing, preparing or manufacturing by any process whatever.

Turpentine.—Storing, packing, pressing, cleansing, preparing or manufacturing by any process whatever.

Wool.—Storing, packing, pressing, cleansing, preparing or manufacturing by any process whatever, dyeing or drying.

Yarn.—Dyeing :

Provided that no licence shall be required for the storage only of any of the articles mentioned in this Schedule or for boiling paddy when such storage or boiling is for domestic use and limited to such quantities as may from time to time be fixed by the Commissioner.

Gilding or electro-plating.

Keeping a shaving or hair-dressing saloon.

Keeping together pigs or twenty or more sheep or goats.

Manufacturing articles from which offensive or unwholesome smells, fumes dust or noise arise.

In general, any purpose or the doing in the course of any industrial process anything which, in the opinion of the Taluk Board, is likely to be dangerous to human life, or health or property or is likely to create or cause a nuisance.

SCHEDULE III.

FORM OF NOTICE.

(*See* section 164).

Notice is hereby given to the inhabitants of the ..... Taluk that the Taluk Board desires to impose the tax, duty or fee (as the case may be) defined in the rules appended and at the rates mentioned therein.

Any inhabitant of the taluk objecting to the proposed tax, etc., may, within one month from the date of this notice, send his objection in writing to the Taluk Board.

Rules.

(The rules prepared by the Taluk Board under sub-section (2) of section 164, are to be appended here.)

THE MYSORE CO-OPERATIVE SOCIETIES ACT, 1959

ARRANGEMENT OF SECTIONS

Preamble.

CHAPTER I
PRELIMINARY

Sections.

1. Short title, extent and commencement.
2. Definitions.

CHAPTER IA

AUTHORITIES AND APPELLATE TRIBUNAL

2A. Registrar, Additional Registrar, Joint Registrar, Deputy Registrars and Assistant Registrars.
2B. Tribunal.

CHAPTER II

REGISTRATION OF CO-OPERATIVE SOCIETIES

3. Omitted.
4. Societies which may be registered.
5. Registration with limited or unlimited liability.
6. Application for registration of co-operative societies.
7. Registration.
8. Registration certificate.
9. Co-operative societies to be bodies corporate.
10. Change of name of co-operative society.
11. Change of liability.
12. Amendment of bye-laws of a co-operative society.
13. When amendments of bye-laws come into force.
14. Amalgamation, transfer of assets and liabilities and division of co-operative societies.
15. Cancellation of registration certificates of co-operative societies in certain cases.

CHAPTER III

MEMBER OF CO-OPERATIVE SOCIETIES AND THEIR RIGHTS AND LIABILITIES.

16. Persons who may become members.
17. Disqualification for membership.
18. Nominal or associate members.
19. Member not to exercise rights till due payment made.
20. Votes of members.

Sections.

21. Manner of exercising vote.
22. Restrictions on holding of shares.
23. Restrictions on transfers of shares or interest.
24. Transfer of interest on death of member.
25. Liability of past member and estate of deceased member.

CHAPTER IV

Management of Co-operative Societies

26. Final authority in a co-operative society.
27. Annual General Meeting.
28. Special General Meeting.
29. Nominees of the Government on the Committee of a Co-operative Society.
30. Supersession of Committee.
31. Securing possession of records, etc.

CHAPTER V

Privilages of Co-operative Societies

32. First charge of co-operative society on certain assets.
33. Charge on land owned by members or held as tenants by members borrowing loans from certain co-operative societies.
34. Deduction from salary to meet society's claim in certain cases.
35. Charge and set off in respect of shares or interest of members in the capital of a co-operative society.
36. Shares or interest not liable to attachment.
37. Exemption from certain taxes, duties and fees.
38. Exemption from compulsory registration of instruments.
39. Registration of documents executed on behalf of co-operative societies.

CHAPTER VI

State Aid to Co-operative Societies

40. Promotion of co-operative movement.
41. Direct partnership of State Government in co-operative societies.
42. Indirect partnership of State Government in co-operative societies.
43. Principal State Partnership Fund.
44. Subsidiary State Partnership Fund.
45. Approval of State Government for purchase of shares.
46. Liability to be limited in respect of certain shares.
47. Restriction on amount of dividend.
48. Indemnity of apex and central societies.
49. Disposal of share capital and dividend, etc.
50. Disposal of 'Principal State Partnership Fund' and 'Subsidiary State Partnership Fund' on winding up of an apex or a central society.
51. Principal State Partnership Fund and Subsidiary State Partnership Fund not to form part of assets.

Sections.

52. Agreement by State Government and Apex Societies.
53. Other forms of State aid to Co-operative Societies.
54. Control of Society assisted.
55. Provisions of this Chapter to override other laws.

CHAPTER VII

Properties and Funds of Co-operative Societies

56. Funds not to be divided.
57. Net profits and their disposal.
58. Investment of funds.
59. Restrictions on borrowings.
60. Restrictions on loans.
61. Restrictions on other transactions with non-members.
62. Provident Fund.

CHAPTER VIII

Audit, Inquiry, Inspection and Surcharge

63. Audit.
64. Inquiry by Registrar.
65. Inspection of books of a co-operative society.
66. Power to seize books and property.
67. Costs of Inquiry.
68. Order by the Registrar.
69. Surcharge.

CHAPTER IX

Settlement of Disputes

70. Disputes which may be referred to Registrar for decision.
71. Disposal of Disputes.

CHAPTER X

Winding up and disolution of Co-operative Societies

72. Winding up of co-operative societies.
73. Liquidator.
74. Powers of Liquidator.
75. Cancellation of registration of a co-operative society.

CHAPTER XI

Land Development Banks

76. Definitions.
76A. Application of Chapter to Land Development Banks.
76B. State and other Land Development Banks.

Sections.

77. Appointment of Trustee and his powers and functions.
78. Trustee to be a corporation sole.
79. Issue of debentures.
80. Charge of debenture holders on certain properties.
81. Guarantee by State Government of principal of, and interest on debentures.
82. Other guarantees by State Government.
82A. Powers of Land Development Banks to advance loans and to hold lands.
82B. Mode of dealing with applications for loans.
82C. Order granting loan conclusive of certain matters.
83. Priority of mortgage over certain claims.
84. Right of Land Development Bank or of the State Land Development Bank to purchase mortgaged property.
85. Mortgages executed in favour of Land Development Bank to stand vested in State Land Development Bank.
85A. Registration of mortgage or lease in favour of Land Development Banks.
86. Power of Land Development Bank to receive moneys and grant discharges.
86A. Recovery of loans by Development Banks.
87. Right of Land Development Bank to pay prior debts of mortgagor.
87A. Mortgages executed by managers of joint Hindu families.
87B. Restrictions on lease.
88. Distraint—When to be made.
89. Power of sale when to be exercised.
89A. Confirmation of sale.
89B. Disposal of sale—proceeds.
89C. Certificate to purchase, delivery of property and title of purchaser.
89D. Recovery of loans on certificate by Registrar.
89E. Deputy Commissioner to make recoveries during a certain period.
89F. Officers of banks not to bid at sales.
89G. Section 40 of Bombay Act 28 of 1947 not to apply to alienation in favour of Land Development Banks.
89H. Provision for Guarantee Funds to meet certain losses.
90. Powers of Land Development Bank where mortgaged property is destroyed or security becomes insufficient.
91. Power of Board or of Trustee to distrain and sell property, etc.
92. Title of purchaser not to be questioned on the ground of irregularity, etc.
93. Mortgage not to be questioned on insolvency of mortgagor.
94. Appointment of receiver and his powers.
95. Mortgagor's power to lease.
96. Delegation of certain powers by Board.
97. Sections 102, 103 and 104 of the Transfer of Property Act, 1882, to apply to notices under this Chapter.
98. Power to committee of State Land Development Bank to supervise Land Development Bank and make regulations.

CHAPTER XII

Execution of Awards, Decrees, Orders and Decisions

99. Enforcement of charge.
100. Recovery of moneys due to Societies.
101. Execution of orders, etc.

Sections.

101A. Transfer of property made after issue of certificate void against co-operative society.
101B. Transfer of property which cannot be sold.
102. Registrar or person empowered by him to be civil court for cetain purposes.
103. Attachment of property before award or order.
104. Recovery of sums due to Government.
104A. Application of this Chapter to Co-operative Societies in other States.

CHAPTER XIII

Appeals, Revision and Review

105. Appeals to the Tribunal.
105A. Appeals relating to admission of members to societies.
106. Appeals to other authorities.
107. Revision by Tribunal.
108. Powers of revision of State Government.

CHAPTER XIV

Offences and Penalties

109. Offences.
110. Offences by companies.
111. Cognizance of offences.

CHAPTER XV

Miscellaneous

112. Prohibition against the use of the word "Co-operative".
113. Address of a co-operative society.
114. Copy of Act, Rules and Bye-Laws to be open to inspection.
115. Amendment of by-laws of co-operative societies in certain circumstances.
116. Orders to be pronounced.
117. Procedure for settlement of disputes and power of the Registrar or any other person to whom a dispute is referred for decision under Section 70.
118. Bar of jurisdiction of courts.
119. Application of Limitation Act.
120. Power to exempt societies from conditions of registration.
121. Power to exempt societies.
122. Registrar of Members.
123. Proof of entries in co-operative societies' books.
124. Service of notice under the Act4
125. Notice necessary in suits.
126 Acts of co-operatives not to be invalidated by certain defects.
127. Indemnity.
128. Companies Act, 1956, not to apply.
129. Power to make rules.
130. Rules and orders to be laid before State Legislature.
131. Repeal and savings.
132. Power to remove difficulties.

MYSORE ACT No. 11 OF 1959.

(First published in the Mysore Gazette on the Twentieth day of August, 1959).

THE MYSORE CO-OPERATIVE SOCIETIES ACT, 1959.

(AS AMENDED BY MYSORE ACT 40 OF 1964).

(Received the assent of the President on the Eleventh day of August 1959).

AN ACT TO CONSOLIDATE AND AMEND THE LAWS RELATING TO CO-OPERATIVE SOCIETIES IN THE STATE OF MYSORE.

WHEREAS it is expedient to consolidate and amend the laws relating to co-operative societies in the State of Mysore;

BE it enacted by the Mysore State Legislature in the Tenth Year of the Republic of India as follows:—

CHAPTER I.

PRELIMINARY.

1. *Short title, extent and commencement.*—(1) This Act may be called the Mysore Co-operative Societies Act, 1959.

(2) It extends to the whole of the State of Mysore.

[1][(3) It shall come into force on such date as the State Government may, by notification in the official Gazette, appoint.

2. *Definitions.*—In this Act, unless the context otherwise requires,—

(*a*) 'bye-laws' means the bye-laws registered or deemed to be registered under this Act and for the time being in force and includes a registered amendment of the bye-laws;

(*b*) 'committee' means the governing body of a Co-operative society, by watever name called, to which the management of the affairs of the society is entrusted;

---

1. This Act has come into force on 1st June 1960 (*vide* notification No. A & F 21 CAD 59 (II), dated 25th May 1960).

(*c*) 'co-operative society' means a society registered or deemed to be registered under this Act;

(*d*) 'co-operative society with limited liability' means a co-operative society in which the liability of its members, for the debts of the society in the event of its being wound up, is limited by its bye-laws—

(i) to the amount, if any, unpaid on the shares respectively held by them; or

(ii) to such amount as they may respectively, undertake to contribute to the assets of the society;

(*e*) 'co-operative society with unlimited liability' means a co-operative society, the members of which are, in the event of its being wound up, jointly and severally liable for and in respect of all its obligations and to contribute to any deficit in the assets of the society;

(*f*) 'member' means a person joining in the application for the registration of a co-operative society and a person admitted to membership after such registration in accordance wih this Act, the rules and the bye-laws and includes a nominal and as associate member;

(*g*) 'officer' means the President, Vice-President, Chairman, Vice-Chairman, Secretary, Manager Treasurer, Liquidator, Administrator and includes a Member of Committee empowered to exercise any power or perform any function in regard to the business of a co-operative society, or any other person empowered under the rules or the bye-laws to give directions in regard to the business of a co-operative society;

(*h*) 'prescribed' means prescribed by rules made under this Act.

[1][(*i*) 'Registrar' means a person appointed to perform the functions of the Registrar of Co-operative Societies under this Act, and includes an Additional Registrar of Co-operative Societies, a Joint Registrar of Co-operative Societies, a Deputy Registrar of Co-operative Societies and an Assistant Registrar of Co-operative Societies appointed to assist the Registrar when exercising all or any of the powers of the Registrar;]

(*j*) 'rules' means the rules made under this Act;

[1][(*k*) 'Tribunal' means the tribunal constituted under section 2B].

---

1. Substituted by Mysore Act 40 of 1964.

(*l*) references to any enactment or provision of law not in force in any area of the State of Mysore shall be construed as references to the corresponding enactment or provision of law, if any, in force in that Area.

[2]CHAPTER IA.

AUTHORITIES AND APPELLATE TRIBUNAL.

2A. *Registrar Additional Registrar, Joint Registrars, Deputy Registrars and Assistant Registrars.*—(1) The State Government may appoint a person to be the Registrar of Co-operative Societies for the State.

(2) The State Government may appoint an Additional Registrar of Co-operative Societies and as many Joint Registrars of Co-operative Societies, Deputy Registrars of Co-operative Societies as it thinks fit for the purpose of assisting the Registrar.

(3) The State Government may appoint such other officers with such designations as it deems fit to assist the Registrar.

(4) All officers and persons employed in the administration of this Act shall be subject to the superintendence, direction and control of the State Government and the Registrar, and the officers or officers to whom each officer appointed under this Act shall be subordinate shall be determined by the State Government:

Provided that the power vested in the State Government and the Registrar under this sub-section shall not be exercisable so as to interfere with the discretion of any authority in the exercise of any quasi-judicial function whether as original or appellate authority.

(5) The State Government may, by general or special order confer on any person appointed as Additional Registrar of Co-oeprative Societies, Joint Registrar of Co-operative Societies, Deputy Registrar of Co-operative Societies or Assistant Registrar of Co-operative Societies, all or any of the powers of the Registrar under this Act.

(6) Notwithstanding anything contained in this Act, matters relating to the audit and accounts of every co-operative society shall be subject to the supervision and control of the Registrar of Co-operative Societies for the State.

2B. *Tribunal.*—(1) The State Government shall constitute a Co-operative Appellate Tribunal consisting of a Chairman and two other members to exercise the functions conferred on the Tribunal

2. Inserted by Act 40 of 1964.

by or underthis Act. The Chairman of the Tribunal shall be a District Judge who has held office as such Judge for not less than three years and of other two members one shall be a Joint Registrar of Co-operative Societies and the other shall be an advocate having practical experience in the co-operative movement for a period of not less than ten years.

(2) Any vacancy in the membership of the Tribunal shall be filled by the State Government.

(3) (*a*) The functions of the Tribunal may be exercised by a Bench consisting of all the members of the Tribunal or in the event of the office of a member other than the Chairman being vacant by a Bench consisting of the Chairman and the other member.

(*b*) Where an appeal or application is heard by all the three members of the Tribunal, and the members differ in opinion on any point, the point shall be decided in accordance with the opinion of the majority.

(*c*) Where an appeal or application is heard by a Bench consisting of two members and the members are divided in their opinion, the case shall be referred to the full Bench.

(4) The Appellate Tribunal shall, with the previous sanction of the State Government, make regulations consistent with the provisions of this Act and the rules made thereunder, for regulating its procedure and the disposal of its business.

(5) The regulations made under sub-section (4) shall be published in the official Gazette.

(6) The Tribunal may call for and examine the record of any proceeding in which an appeal lies to it, for the purpose of satisfying itself as to the legality of properiety of any decisions or order passed. If in any case, it appears to the Tribunal that any such decision or order should be modified, annulled or reversed, the Tribunal may pass such order thereon as it may deem just.

(7) Where an appeal is made to the Tribunal under section 105 it may, in order to prevent the ends of justice being defeated make such interlocutory orders pending the decision of the appeal as may appear to it to be just and convenient, or such orders as may be necessary for the ends of justice, or to prevent the abuse of the process of the Tribunal.

(8) An order passed in appeal, or in revision under sub-section (6) or in review under sub-section (9), by the Tribunal, shall be final and conclusive, and shall not be called in question in any Civil or Revenue Court.

Explanation.—The Tribunal hearing an appeal under this Act shall exercise all the powers conferred upon an appellate court by section 107 and Order XLI in the First Schedule of the Code of Civil Procedure, 1908.

(9) The Tribunal may, either on the application of the Registrar, or on the application of any party interested, review its own order in any case, and pass in reference thereto such orders as it thinks just :

Provided that no such application made by the party interested shall be entertained, unless the Tribunal is satisfied that there has been the discovery of new and important matter of evidence, which, after the exercise of due diligence, was not within the knowledge of the applicant or could not be produced by him at the time when its order was made, or that there has been some mistake or error apparent on the face of the record, or for any other sufficient reason :

Provided further that no such order shall be varied or revised unless notice has been given to the parties interested to appear and be heard in support of such order.

(10) An application for review under the foregoing sub-section by any party shall be made within ninety days from the date of the communication of the order to the Tribunal.

CHAPTER II.

Registration of Co-operative Societies.

[3]. x x x]

[4]. *Societies which may be registered*.—Subject to the provisions of this Act, a co-operative society which has its objects the promotions of the economic interests or general welfare of its members, or of the public, in accordance with co-operative principles, or a co-operative society established with the object of facilitating the operations of such a society, may be registered under this Act :

Provided that no co-operative society shall be registered if it is likely to be economically unsound, or the registration of which may have an adverse effect on development of the co-operative movement.]

---

3. Omitted by Mysore Act 40 of 1964.
4. Substituted by Mysore Act 40 of 1964.

5. *Registration with limited or unlimited liability.*—(1) A co-operative society may be registered with or without limited liability:

Provided that the liability of a co-operative society of which any member is a co-operative society shall be limited.

(2) The word 'limited' or its equivalent in any Indian language shall be the last word in the name of a co-operative society registered under this Act with limited liability.

6. *Application for registration of co-operative societies.*—(1) An application for the registration of a co-operative society shall be made to the Registrar in such form as may be prescribed; and the applicants shall furnish to him all such information about the society as he may require.

(2) Every such application shall conform to the following requirements, namely:—

(*a*) the application shall be accompanied by three copies of the proposed bye-laws of the co-operative society;

(*b*) where all the applicants are individuals, the number of applicants shall not be less than ten;

(*c*) every one of the applicants who is an individual shall be above the age of eighteen years;

(*d*) where the objects of the co-operative society include the creation of funds to be lent to its members and where all the applicants are individuals, the applicants shall reside in the same village or town or in the same group of villages or belong to the same class or pursue the same occupation;

(*e*) the application shall be signed by every one of the applicants who is an individual and by a person duly authorised on behalf of any co-operative society which is an applicant.

7. *Registration.*—(1) If the Registrar is satisfied—

(*a*) that the application complies with the provisions of this Act and the rules;

(*b*) that the objects of the proposed society are in accordance with section 4;

(*c*) that the aims of the proposed society are not inconsistant with the principles of social justice;

(d) that the proposed bye-laws are not contrary to the provisions of this Act and the rules ; and

(e) that the proposed society complies with the requirements of sound business and has reasonable chances of success;

the Registrar may register the co-operative society and its bye-laws.

[5][(2) If the Registrar is unable to dispose of an application for registration within a period of six months from the date of receipt of the application, he shall make a report to the State Government stating therein the reasons therefor.

(3) Where the Register refuses to register a proposed co-operative society, he shall forthwith communicate his decision, with the reasons therefor, to the person making the application and if there be more than one to the person who has signed first in the application.

(4) The Registrar shall maintain a register of all co-operative societies registered or deemed to be registered under this Act.]

8. *Registration certificate.*—Where a co-operative society is registered under this Act, the Registrar shall issue a certificate of registration signed by him, which shall be conclusive evidence that the co-operative society therein mentioned is a co-operative society duly registered under this Act.

9. *Co-operative societies to be bodies corporate.*—The registration of a co-operative society shall render it a body corporate by the name under which it is registered having perpetual succession and a common seal, and with power to hold property, enter into contracts, institute and defend suits and other legal proceedings and to do all things necessary for the purposes for which it was constituted.

10. *Change of name of co-operative society.*—(1) A co-operative society may, by an amendment of its bye-laws, change its name.

(2) Where a co-operative society changes its name, the Registrar shall enter the new name on the register of co-operative societies in the place of the former name and shall amend the certificate of registration accordingly.

(3) The change of name of a co-operative society shall not affect any rights or obligations of the co-operative society, or render defective any legal proceedings by or against it ; any legal proceedings which might have been continued or commenced by or against the society by its former name may be continued or commenced by its new name.

---

5. Substituted by Mysore Act 40 of 1964.

11. *Change of liability.*—(1) Subject to the provisions of this Act and the rules, a co-operative society may, by an amendment of its bye-laws, change the form or extent of its liability.

(2) When a co-operative society has passed a resolution to change the form or extent of its liability, it shall give notice thereof in writing to all its members and creditors and notwithstanding any bye law or contract to the contrary, any member or creditor shall, during a period of one month from the date of service of the notice upon him, have the option of withdrawing his shares, deposits or loans, as the case may be.

(3) Any member or creditor who does not exercise his option within the period specified in sub-section (2) shall be deemed to have assented to the change.

(4) An amendment of the bye-laws of a co-operative society changing the form or extent of its liability shall not be registered or take effect until either—

(*a*) the assent thereto of all members and creditors has been, or deemed to have been, obtained ; or

(*b*) all claims of members and creditors who exercise the option referred to in sub-section (2) within the period specified therein have been met in full.

12. *Amendment of bye-laws of a co-operative society.*—(1) No amendment of any bye-law of a co-operative society shall be valid unless such amendment has been registered under this Act.

(2) Every proposal for such amendment shall be forwarded to the Registrar and if the Registrar is satisfied that the proposed amendment—

(i) is not contrary to the provisions of this Act and the rules;

(ii) does not conflict with co-operative principles ;

(iii) satisfies the requirements of sound business ;

(iv) will promote the economic interests of the members of the society ; and

(v) is not inconsistant with the principles of social justice; he may register the amendment.

(3) The Registrar shall forward to the society copy of the registred amendment together with a certificate signed by him, and such certificate shall be conclusive evidence that the amendment has been duly registered.

(4) Where the Registrar refuses to register an amendment of the bye-laws of a co-operative society, he shall communicate the order of refusal, together with the reasons therefor, to the society.

13. *When amendments of bye-laws come into force.*—Subject to any appellate order under section 106, an amendment of the bye-laws of a co-operative society shall unless it is expressed to come into operation on a particular day, come into force on the day on which it is registered.

14. *Amalgamation, transfer of assets and liabilities and division of co-operative societies.*—(1) A co-operative society may, by a resolution passed by a two-thirds majority of the members present and voting at a general meeting of the society—

(*a*) divide itself into two or more co-operative societies ; or

(*b*) transfer its assets and liabilities in whole or in part to any other co-operative society which by a like resolution agrees to such transfer.

(2) Any two or more co-operative societies may, by a resolution passed by a two-thirds majority of the members present and voting at a general meeting of each such society amalgamate themselves and form a new co-operative society.

(3) The resolution of a co operative society under sub-section (1) or sub-section (2) shall contain all particulars of the transfer, division or amalgamation, as the case may be, and no such resolution shall have any effect unless approved by the Registrar.

(4) When a co-operative society has passed any such resolution, and it has been approved by the Registrar, the co-operative society shall give notice thereof in writing to all its creditors and such members of the society as did not vote in favour of the resolution and, notwithstanding any bye-laws or contract to the contrary, any creditor or any member to whom such notice is given shall during the period of one month from the date of service of the notice upon him, have the option of withdrawing his shares, deposits or loans, as the case may be.

(5) Any member or creditor who does not exercise his option within the period specified in sub-section (4) and every member who has voted in favour of the resolution shall be deemed to have assented to the proposals contained in the resolution.

(6) A resolution passed by a co-operative society under this section shall not take effect until either—

(*a*) the assent thereto of all the members and creditors has been, or deemed to have been, obtained under this section or ;

(*b*) all claims of members and creditors who exercise the option referred to in sub-section (4) within the period specified therein, have been met in full.

(7) Where a resolution passed by a co-operative society under this section involves the transfer of any assets and liabilities, the resolution shall, notwithstanding anything contained in any law for the time being in force, be a sufficient conveyance to vest the assets and liabilities in the transferee without any further assurance.

15. *Cancellation of registration certificates of co-operative societies in certain cases.*—(1) Where the whole of the assets and liabilities of a co-operative society are transferred to another co-operative society in accordance with the provisions of section 14, the registration of the first mentioned co-operative society shall stand cancelled and that society shall be deemed to have been dissolved and shall ceas to exist as a corporate body.

(2) Where two or more co-operative societies are amalgamated into a new co operative society in accordance with the provisions of section 14, the registration of each of the amalgamating societies shall stand cancelled on the registration of the new society and each such society shall be deemed to have been dissolved and shall cease to exist as a corporate body.

(3) Where a co-operative society divides itself into two or more co-operative societies in accordance with the provisions of section 14, the registration of that society shall stand cancelled on the registration of the new societies, and that society shall be deemed to have been dissolved and shall cease to exist as a corporate body.

CHAPTER III.

MEMBERS OF CO-OPERATIVE SOCIETIES AND THEIR RIGHTS AND LIABILITIES.

16. *Persons who may become members.*—(1) No person shall be admitted as a member of a co-operative society except the following, namely,—

(*a*) an individual competent to contract under section 11 of the Indian Contract Act, 1872 (Central Act IX of 1872).

(*b*) any other co-operative society;

(*c*) the State Government: and

(*d*) the State Warehousing Corporation established under the Agricultural Produce (Development and Warehousing Corporations) Act, 1956 (Central Act 28 of 1956), in the case of a co-operative society engaged in the storage or warehousing of agricultural produce.

[6][(2) No co operative society shall, without sufficient cause, refuse admission to membership to any person duly qualified therefor under the provisions of this Act and its bye-laws.

(3) Any person seeking admission as a member of any co-operative society shall make an application in writing for admission as a member of such society.

(4) Every co-operative society shall within three months form the date on which application for admission was delivered to such society either admit or refuse to admit any such person as a member, and shall send a written communication of such admission or refusal to the applicant before the said period. If no communication of admission as a member is received by the applicant before the expiry of the said period, his application for admission shall be deemed to have been refused by the co-operative society on the last day of the said period for purposes of section 105A].

17. *Disqualification for membership*.—(1) No person shall be eligible for admission as a member of a co-operative society, if he,—

(*a*) has applied to be adjudicated an insolvent or is an undischarged insolvent; or

(*b*) has been sentenced for any offence, other than an offence of a political character or an offence not involving moral turpitude, such sentence not having been reversed or the offence pardoned and a period five years has not elapsed from date of expiry of the sentence.

(2) If a member becomes subject to any of the disqualifications specified in sub-section (1), he shall be deemed to have ceased to be a member from the date when the disqualification was incurred.

(3) [7][Subject to the general or special orders of the Registrar published in the official Gazette, no individual being a member of a co-operative credit society, shall be eligible for admission as a member of any other such society] [8][* * *].

---

6. Substituted by Mysore Act 40 of 1964.
7. Substituted by Mysore Act 40 of 1964.
8. Omitted by Mysore Act 40 of 1964.

Explanation.—For purposes of this sub-section "co-operative credit society" means a co-operative society which lends or gives credit to its members whether in cash or in kind.

18. *Nominal or associate members*.—(1) Notwithstanding anything contained in section 16, a co-operative society may admit any individual as a nominal or associate member.

(2) A nominal member shall not be entitled to any share, in any form whatsoever, in the assets or profits of the society or to become an officer of the society.

(3) An associate member may hold shares but shall not be entitled to become an officer of the society.

(4) Save as provided in this section, a nominal or associate member shall have such privileges and rights of a member and be subject to such liabilities of a member, as may be specified in the bye-laws of the society.

19. *Member not to exercise rights till due payment made*.—No member of a co-operative society shall exercise the rights of a member unless he has made such payment to the society in respect of membership or has acquired such interest in the society, as may be specified in the bye-laws.

20. *Votes of members*.—Every member of a co-operative society shall have one vote in the affairs of the society:

Provided that,—

[9][(*a*) a nominal or associate member, or a member who is a defaulter, shall not have the right of vote;]

(*b*) where the State Government is a member of the co-operative society, each person nominated by the State Government on the Committee of the co-operative society shall have one vote.

[10][*Explanation*:—A member shall be deemed to be a defaulter and shall not have the right of vote at a meeting of the society if he has failed to pay any arrears of any kind due by him to the society at least one month before the date of such meeting, after a notice of not less than two months in this behalf has been issued to him.

9. Substituted by Mysore Act 40 of 1964.
10. Added by Mysore Act 40 of 1964.

Illustration.—Where a meeting of a society is on 1st day of September of any year, the notice should be issued to the member before 1st day of June and the payment of the arrears should be made by the member before 1st day of August.]

21. *Manner of exercising vote*.—(1) Every member of a co-operative society shall exercise his vote in person and no member shall be permitted to vote by proxy.

(2) Notwithstanding anything contained in sub-section (1),-

(*a*) a co-operative society which is a member of another co-operative society may, subject to any rules made under this Act, appoint one of its members to vote on its behalf in the affairs of that other society;

(*b*) where the State Warehousing Corporation is a member of co-operative society, a person nominated by the Corporation may vote on its behalf in the affairs of the society.

22. *Restrictions on holding of shares*.—In any co-operative society, no member other than the State Government, the State Warehousing Corporation or any other co-operative society, shall,—

(*a*) hold more than such portion of the total share capital of the society not exceeding one-fifth thereof as may be prescribed; or

(*b*) have or claim any interest in the shares of the society exceeding ten thousand rupees;

whichever is less:

Provided that the State Government, may by notification in the official Gazette, specify in respect of any class of co-operative societies a higher maximum than one-fifth of the share capital or a higher amount than ten thousand rupees, as the case may be.

23. *Restrictions on transfers of shares or interest*.—(1) The transfer of a share or interest of a member in the capital of a co-operative society shall be subject to such conditions and restrictions as to the maximum holdings as are specified in section 22.

(2) No transfer by a member of his share or interest in a co-operative society shall be valid unless,—

(*a*) the member has held such share or interest for not less than one year;

(*b*) the transfer is made to a member of the society; and

(*c*) the transfer is approved by the Committee of the society.

24. *Transfer of interest on death of member.*—(1) On the death of a member of a co-operative society, the society shall transfer the share or interest of the deceased member—

(*a*) to the person or persons nominated in accordance with the rules and if the nomination subsists; or

(*b*) if no person has been so nominated or the nomination does not subsist,

(i) where the share or interest of the deceased member does not exceed five hundred rupees, to such persons as may appear to the Committee to be the heirs or legal representatives of the deceased member, on the execution by such persons of an indemnity bond with such sureties as it may require;

(ii) where the share or interest of the deceased member exceeds five hundred rupees, to such person or persons as produce a succession certificate or other legal authority granted by a competent court of law:

Provided that such nominee, heir or legal representative as the case may be, is admitted as a member of the society:

Provided further that nothing in this sub-section shall prevent a minor or a person of unsound mind from acquiring by inheritance or otherwise the share or interest of a deceased member in a co-operative society.

(2) Notwithstanding anything contained in sub-section (1), any such nominee, heir or legal representative, as the case may be, may require the society to pay to him the value of the share or interest of the deceased member ascertained in accordance with the rules.

(3) A co-operative society may pay all other moneys due to the deceased member from the society to such nominee, heir or legal representative, as the case may be.

(4) All transfers and payments made by a co-operative society in accordance with the provisions of this section shall be valid and effective against any demand made upon the society by any other person.

25. *Liability of past member and estate of deceased member.*—(1) Subject to the provisions of sub-section (2), the liability of a past member or of the estate of a deceased member of a co-operative society for the debts of the society as they existed—

(*a*) in the case of a past member, on the date on which he ceased to be a member, and

(*b*) in the case of a deceased member, on the date of his death.

shall continue for a period of two years from such date.

(2) Where a co-operative society is ordered to be wound up under section 72, the liability of a past member or of the estate of a deceased member who ceased to be a member or died within two years immediately preceding the date of the order of winding up, shall continue until the entire liquidation proceedings are completed, but such liability shall extend only to the debts of the society as they existed on the date of his ceasing to be a member or death, as the case may be.

CHAPTER IV.

MANAGEMENT OF CO-OPERATIVE SOCIETIES.

26. *Final authority in a co-operative society.*—The final authority in a co-operative society shall vest in the general body of members:

Provided that nothing in this section shall affect any powers conferred on a committee or any officer of a co-operative society by the rules or the bye-laws.

27. *Annual General Meeting.*—(1) A general meeting of a co-operative society shall be held once in a year, within a period of three months after the date fixed for making up its accounts for the year under the rules or bye-laws for the time being in force, for the purpose of—

(*a*) approval of the programme of the activities of the society prepared by the committee for the ensuing year;

(*b*) election, if any, in the prescribed manner of the members of the committee other than nominated members;

(*c*) consideration of the annual report, the latest available audit report and the disposal of the net profits; and

(*d*) consideration of any other matter which may be brought forward in accordance with the bye-laws.

Provided that the Registrar may, by general or special order, extend the period for holding such meeting by a period not exceeding six months.

(2) If default is made in calling a general meeting in accordance with the provisions of sub-section (1), the Registrar may, by order, declare any officer or member of the committee whose duty it was to call such meeting and who without reasonable excuse failed

to call such meeting, disqualified for being elected as and for being an officer or a member of the committee for such period not exceeding three years as may be specified in such order and if the officer is a servant of the society impose on him a fine not exceeding one hundred rupees; and any such fine may be recovered in such manner as may be prescribed:

Provided that no order shall be made under this sub-section unless a reasonable opportunity to be heard is given to the person against whom the order is to be made.

28. *Special General Meeting.*—(1) The committee of a co-operative society may, at any time, call a special general meeting of the society and shall call such meeting within one month after the receipt of a requisition in writing from the Registrar or from such number of members or a proportion of the total number of members, as may be prescribed.

(2) If special general meeting of a co-operative society is not called in accordance with the requisition referred to in sub-section (1) the Registrar or any person authorised by him in this behalf shall have the power to call such meeting and that meeting shall be deemed to be a meeting called by the committee and shall have power to transact all business which can be transacted at the annual general meeting under the bye-laws of the society and such other business as is specially mentioned in the requisition made by the Registrar.

29. *Nominees of the Government on the Committee of a Co-operative Society.*—(1) Where the State Government—

(*a*) has subscribed to the share capital of a co-operative society, or

(*b*) has assisted indirectly in the formation or augmentation of the share capital of a co-operative society as provided in Chapter VI, or

(*c*) has guaranteed the repayment of principal and payment of interest on debentures issued by a co-operative society, or

(*d*) has guaranteed the repayment of principal and payment of interest on loans and advances to a co-operative society,

the State Government or any authority specified by the State Government in this behalf, [11][shall notwithstanding anything contained in this Act or the rules or the bye-laws of the co-operative society, but subject to any notification or order, for the time being in force, issued or made under section 54 or 121, have the right to nominate as its representatives not more than three persons] or one-third of the total number of members of the committee of the co-operative society, whichever is less.

[11][(2) A person nominated as a member of a committee of a co-operative society under sub-section (1) (hereinafter in this section referred to as 'nominated member') shall hold office as such member during the pleasure of the State Government.

(3) Subject to the provisions of sub-section (2), a nominated member shall hold office as such member for such period as the State Government, or the specified authority, may by order specify.

(4) Where an officer of the State Government is nominated as member of a committee under sub-section (1), such officer may be nominated by virtue of his office, and when any such nomination is made, such officer may, if unable to be present himself at any meeting of the committee, depute a subordinate officer to the meeting as his representative and such subordinate officer shall be deemed to be the person nominated as a representative of the State Government for purposes of such meeting].

30. *Supersession of Committee.*—(1) If, in the opinion of the Registrar, the committee of any co-operative society persistently makes default or is negligent in the performance of the duties imposed on it by this Act or the rules or the bye-laws, or commits any act which is prejudicial to the interests of the society or its members or is otherwise not functioning properly, the Registrar may, after giving the committee an opportunity to state its objections, if any, by order in writing, remove the committee, and

(*a*) appoint a new committee consisting of one or more members of the society in its place, or

(*b*) appoint one or more Administrators who need not be members of the society,

to manage the affairs of the society for such period or periods not exceeding two years as may be specified by order of the Registrar; and after the period of two years, the Registrar may in accordance

11. Substituted by Mysore Act 40 of 1964.

with the provisions of sub-section (2) by order extend such period from time to time, so that the aggregate period does not exceed four years.

(2) (*a*) If it appears to the Registrar that it is necessary or desirable in the interests of the co-operative society to continue the management of the affairs of such society by the Committee or Administrators appointed under sub-section (1), for more than two years, he shall before the expiry of the period of two years, place before a meeting of the general body of the society held in the prescribed manner, his proposal for such continuance along with the reasons therefor, and after ascertaining the views of the general body. the Registrar may if he considers it necessary or desirable, extend the period of two years by such period or periods not exceeding one year in the aggregate.

(b) If before the expiry of the period of three years, referred to in clause (*a*), the general body of the co-operative society approves by a resolution passed by a majority of the members present and voting at a meeting of that body, the continuance beyond three years of the management of the affairs of such society by the Committee of Administrators appointed under sub-section (1), the Registrar may extend the period of three years by a further period of one year.

(3) The Committee or Administrators so appointed shall subject to the control of the Registrar and to such instructions as he may from time to time give, have power to exercise all or any of the functions of the committee or of any officer of the society and take all such action as may be required in the interests of the society.

(4) The Committee or Administrators shall, at the expiry of its or their term of office, arrange for the constitution of a new committee in accordance with the bye-laws of the society.

(5) Before taking any action under sub-section (1) in respect of a co-operative society, the Registrar shall consult any financing institution to which it is indebted.

31. *Securing possession of records, etc.*—(1) If the committee of a co- operative society is reconstituted at a general meeting of the society or the committee of a co-operative society is removed by the Registrar under section 30 or if the society is ordered to be wound up under section 72, the outgoing members of the committee shall hand over charge of the records and property of the society to the new Committee or the Administrators or the Liquidator, as the case may be.

(2) If the outgoing members of the committee do not hand over, or in any manner obstruct the taking charge of the records and property of the society by the new Committee or the Administrators or the Liquidator, then, without prejudice to any other action, the new Committee or the Administrators or the Liquidator may apply to the Magistrate, within whose jurisdiction the society functions, for securing the records and property of the society. On receipt of the applicatoin, the Magistrate may, by a warrant authorise any police officer, not below the rank of Sub-Inspector, to enter and search any place where the records and property are kept or are believed to be kept and to seize such records and property; and the records and property so seized shall be handed over to the new Committee or Administrators of the society or the Liquidator, as the case may be.

CHAPTER V.

Privileges of Co-operative Societies.

32. *First charge of co-operative society on certain assets.*— (1) Notwithstanding anything contained in any law for the time being in force, but subject to any prior claim of the Government in respect of land revenue or any money recoverable as land revenue, any debt or outstanding demand owing to a co-operative society by any member or past member or deceased member shall be a first charge upon the crops and other agricultural produce, cattle, fodder for cattle, agricultural or industrial implements or machinery, raw materials for manufacture and any finished products manufactured from such raw materials, belonging to such member, past member or forming part of the estate of the deceased member, as the case may be.

(2) No person shall transfer any property which is subject to a charge under sub-section (1) except with previous permission in writing of the co-operative society which holds the charge.

(3) Notwithstanding anything contained in any law for the time being in force, any transfer of property made in contravention of the provisions of sub-section (2) shall be void.

(4) The charge created under sub-section (1) shall be available as against any claim of the Government arising from a loan granted under the [1][Land Improvement Loans Act, 1883 (Central Act XIX of 1883), or the [2][Agriculturists' Loans Act, 1884 (Central Act XII of 1884), after the grant of the loan by the society.

---

1. Now see the Mysore Land Improvement Loans Act, 1963 (16 of 1963).
2. Now see the Mysore Agriculturists Loans Act, 1963 (17 of 1963).

33. *Charge on land owned by members or held as tenants by members borrowing loans from certain co-operative societies.*—(1) Notwithstanding anything contained in this Act or in any other law for the time being in force,—

(i) any person who makes an application to a co-operative society of which he is a member for a loan shall, if he owns any land, or holds any land as a tenant make a declaration in the prescribed form. Such declaration shall state that the applicant thereby creates a charge on the land owned by him or on his interest in the land held by him as tenant and specified therein for the payment of the amount of the loan which the society may make to the member in pursuance of the application and for all future advances, if any, required by him which the society may make to the member as such member subject to such maximum as may be determined by the society together with interest on such amount of the loan and advances;

(ii) a declaration made under clause (i) may be varied at any time by a member with the consent of the co-operative society in favour of which such charge is created;

(iii) no member shall alienate the whole or any part of the land or any interest of his in the land specified in the declaration made under clause (i) or varied under clause (ii) until the whole amount borrowed by the member together with interst thereon is paid in full:

Provided that standing crops on any such land may be alienated with the previous permission in writing of the society;

(iv) any alienation made in contravention of the provisions of clause (iii) shall be void;

(v) subject to the prior claims of the Government in respect of land revenue or any money recoverable as land revenue and the prior claims of any person in whose favour alienation of the land or interest in such land has been effected and duly registered, before the date of the grant of the loan by the society, there shall be a first charge in favour of the society on the land or interest in the land specified in the declaration made under clause (i) or varied under clause (ii) for and to the extent of the dues owing by him on account of the loan.

(2) Notwithstanding anything contained in the [1][Mysore Land Record of Rights Act, 1958 (Mysore Act 17 of 1958),

(i) the record of rights maintained under the said Act shall also include the particulars of every charge on land or interest in land created under sub-section (1);

(ii) the co-operative society in whose favour a charge is created under sub-section (1) shall communicate the particulars of the charge, and when the loan is discharged, the cessation of the charge, to the Deputy Commissioner or the prescribed officer and he shall cause necessary entries to be made in the record of rights;

(iii) the State Government may ,by notification in the official Gazette, make rules to carry out the purposes of clauses (i) and (ii).

Explanation.—For the purpose of this section,—

(1) 'land' shall mean land to which the [1][Mysore Land Record of Rights Act, 1958, is applicable; and

(2) 'co-operative society' shall mean a co-operatvie society of which majority of the members are agriculturists and which is—

(*a*) a credit society the primary object of which is to obtain credit for its members; or

(*b*) any other class of society specified in this behalf by the State Government by general or special order.

34. *Deduction from salary to meet society's claim in certain cases*.—(1) Notwithstanding anything in any law for the time being in force, a member of a co operative society may execute an agreement in favour of the society providing that his employer shall be competent to deduct from the salary or wages payable to him by the employer, such amount as may be specified in the agreement, and to pay the amount so deducted to the society in satisfaction of any debt or other demand owing by the member to the society.

(2) On the execution of such an agreement the employer shall, if so required by the co-operative society by requisition in writing and so long as such debt or demand or any part of it remains unpaid, make the deduction in accordance with the agreement and pay the amount so deducted to the society within fourteen days from the date of the deduction.

---

1. Now see the Mysore Land Revenue Act, 1964 (12 of 1964).

(3) Nothing contained in this section shall apply to persons employed in railways as defined in Article 366 of the Constitution, mines and oil fields.

35. *Charge and set off in respect of shares or interest of members in the capital of a co-operative society.*—A co-operative society shall have a charge upon the share or interest in the capital and on the deposits of a member or a past member and on any dividend, bonus or profits payable to a member or a past member in respect of any debt or outstanding demand owing to the co-operative society and may set off any sum credited or payable to a member towards payment of any such debt or outstanding demand:

Provided that no financing bank to which a co-operative society is affiliated shall have a charge upon any sum invested in the financing bank as reserve fund by the society if the bank is not the sole creditor of the society, or be entitled to set off any such sum credited or payable to the society towards any debt due from such society.

36. *Shares or interest not liable to attachment.*—Subject to the provisions of section 35, the share or interest of a member in the capital of a co-operative society shall not be liable to attachment or sale under any decree or order of a court in respect of any debt or liability incurred by such member or past member, and an official assignee or a receiver under any law relating to insolvency shall not be entitled to, or have any claim on, such share or interest.

37. *Exemption from certain taxes, duties and fees.*—The State Government, if in its opinion it is necessary in public interest so to do, may, by notification in the official Gazette, and subject to such restrictions and conditions as may be specified in such notification, reduce or exempt in respect of any class of co-operative societies—

(a) the tax payable under the Mysore Agricultural Income-tax Act, 1957 (Mysore Act 22 of 1957) for the time being in force;

(*b*) the tax payable under the Mysore Sales Tax Act, 1957 (Mysore Act 25 of 1957) for the time being in force;

(*c*) the duties with which any instrument executed by or on behalf of a co-operative society or by an officer or member thereof and relating to the business of such society, or any class of such instruments or in respect of any award or order made under this Act, are chargeable under the Mysore Stamp Act, 1957 (Mysore Act 34 of 1957) for the time being in force;

(*d*) the fees payable in respect of any document under the Mysore Court-Fees and Suits Valuation Act, 1958 (Mysore Act 16 of 1958) for the time being in force;

(*e*) any fee payable under the Indian Registration Act, 1908 (Central Act XVI of 1908) for the time being in force.

38. *Exemption from compulsory registration of instruments.*— Nothing in clauses (*b*) and (*c*) of sub-section (1) of section 17 of the Indian Registration Act, 1908 (Central Act XVI of 1908), shall apply to—

(*a*) any instrument relating to shares in a co-operative society notwithstanding that the assets of the society consist in whole or in part of immovable property;

(*b*) any debentures issued by any such society and not creating, declaring, assigning, limiting or extinguishing any right, title or interest to or in immovable property except in so far as it entitles the holder to the security afforded by a registered instrument whereby the society has mortgaged, conveyed or otherwise transferred the whole or part of its immovable property or any interest therein to trustees upon trust for the benefit of the holders of such debentures; or

(*c*) any endorsement upon or trasfer of any other other debenture issued by any such society.

39. *Registration of documents executed on behalf of co-operative societies.*—(1) Notwithstanding anything contained in the Indian Registration Act, 1908 (Central Act XVI of 1908), it shall not be necessary for any member of a committee, secretary or other officer of a co-operative society or any officer of the Department of Co-operation to appear in person or by agent at any registration office in any proceeding connected with the registration of any instrument executed by him in his official capacity on behalf of a co-operative society or to sign as provided in section 58 of that Act.

(2) Where any instrument is so executed the registering officer to whom such instrument is presented for registration may, if he thinks fit, refer to such member, secretary or officer for information respecting the same, and on being satisfied of the execution thereof, shall register the instrument.

CHAPTER VI.

State Aid to Co-operative Societies.

40. *Promotion of co-operative movement.*—It shall be the duty of the State Government to encourage and promote the co-operative movement including encouragement of co-operative farming in the State and to take such steps in this direction as may be necessary.

41. *Direct partenership of State Government in co-operative societies.*—(1) The State Government may subscribe directly to the share capital of a co-operative society with limited liability.

(2) Notwithstanding any agreement to the contrary, the State Government shall not be entitled to a dividend on the shares of any such co-operative society at a rate higher than that at which such dividend is payable to any other shareholder of the society.

42. *Indirect partnership of State Government in co-operative societies.*—The State Government may subject to appropriation by law, provide moneys to a co-operative society (hereinafter in this Chapter referred to as apex society) for the purchase of shares in other co-operative societies with limited liability.

43. *Principal State Partnership Fund.*—(1) An apex society which is provided with moneys by the State Government under section 42 shall, with such moneys-establish a Fund to be called the 'Principal State Partnership Fund'.

(2) An apex society shall utilise the 'Principal State Partnership Fund' for the purpose of—

(*a*) directly purchasing shares in other co-operative societies with limited liability;

(*b*) providing moneys to a co-operative society (hereinafter in this Chapter referred to as central society) to enable that society to purchase shares in other co-operative societies with limited liability (hereinafter in this Chapter referred to as primary societies);

(*c*) making payments to the State Government in accordance with the provisions of this Chapter;

and for no other purpose.

44. *Subsidiary State Partnership Fund.*—(1) A central society which is provided with moneys by an apex society from the 'Principal State Partnership Fund' shall, with such moneys, establish a Fund to be called the 'Subsidiary State Partnership Fund'.

(2) A central society shall utilise the 'Subsidiary State Partnership Fund' for the purpose of—

(*a*) purchasing shares in primary societies;

(*b*) making payments to the apex society in accordance with the provisions of this Chapter;

and for no other purpose.

45. *Approval of State Government for purchase of shares.*—No shares shall be purchased in a co-operative society from the moneys in the Principal State Partnership Fund' or the 'Subsidiary State Partnership Fund', except with the previous approval in writing of the State Government.

46. *Liability to be limited in respect of certain shares.*—Where any shares are purchased in a co-operative society by—

(*a*) the State Government ;or

(*b*) an apex society or a central society from the 'Principal State Partnership Fund' or the 'Subsidiary State Partnership Fund' as the case may be,

the liability in respect of such shares shall, in the event of the co-operative society being wound up, be limited to the amount paid in respect of such shares.

47. *Restriction on amount of dividend.*—An apex society which has purchased shares in other co-operative societies from the moneys in the 'Principal State Partnership Fund' and a central society which has purchased shares in the primary societies from the moneys in the 'Subsidiary State Partnership Fund' shall be entitled only to such dividend on the said shares as is declared by the society concerned and is payable to other shareholders of that society.

48. *Indemnity of apex and central societies.*—(1) If a co-operative society in which shares are purchased from the 'Principal State Partnership Fund', is wound up or dissolved, the State Government shall not have any claim against the apex society which purchased the shares, in respect of any loss arising from such purchase ; but the State Government shall be entitled to any moneys received by the apex society in liquidation proceedings or on dissolution, as the case may be.

(2) If a co-operative society in which shares are purchased from the 'Subsidiary State Partnership Fund' is wound up or is dissolved, neither the State Government nor the apex society shall have any claim against the central society which purchased the shares in respect of any loss arising from such purchase ; but the apex society shall be entitled to any moneys received by the central society in liquidation proceedings or on dissolution as the case may be, and such moneys shall be credited to the 'Principal State Partnership Fund'.

49. *Disposal of share capital and dividend, etc.*—(1) All moneys received by an apex society in respect of shares of other co-operative

societies purchased from the moneys in the, ' Principal State Partnership Fund ' on redemption of such shares or by way of dividends or otherwise, shall in the first instance be credited to that Fund.

(2) All moneys received by a central society in respect of shares of primary societies purchased from the moneys in the ' Subsidiary State Partnership Fund ' on redemption of such shares or by way of dividend or otherwise, shall in the first instance be credited to that Fund and then transferred to the apex society which shall credit them to the ' Principal State Partnership Fund '.

(3) All moneys and dividends referred to in sub-section (1) and sub-section (2) shall, notwithstanding that the share stands in the name of the apex society or the central society, as the case may be, paid to the State Government.

(4) Save as provided in sub-section (3), the State Government shall not be entitled to any other return on the moneys provided by it to an apex society under section 42.

50. *Disposal of ' Principal State Partnership Fund ' and ' Subsidiary State Partnership Fund' on winding up of an apex or a central society.*—(1) If an apex society which has established a ' Principal State Partnership Fund ' is wound up or is dissolved, all moneys to the credit of, or payable to, that Fund shall be paid to the State Government.

(2)If a central society which has established a ' Subsidiary State Partnership Fund ' is wound up or is dissolved all moneys, to the credit of, or payable to, that Fund shall be paid and credited to the 'Principal State Partnership Fund ' from which it received moneys under clause (*b*) of sub-section (2) of section 43.

51. *Principal State Partnership Fund and Subsidiary State Partnership Fund not to form part of assets.*—Any amount to the credit of a ' Principal State Partnership Fund ' or a ' Subsidiary State Partnership Fund ' shall not form part of the assests of the apex society or the central society as the case may be.

52. *Agreement by State Government and Apex Societies.*— Subject to the foregoing provisions of this Chapter—

(*a*) the State Government may enter into an agreement with an apex society setting out the terms and conditions on which it shall provide moneys to the apex society for the purpose specified in section 44 ;

(*b*) an apex society may with the previous approval of the State Government, enter into an agreement with a central society,

setting out the terms and conditions on which it shall provide moneys to that society from the 'Principal State Partnership Fund' for the purpose specified in clause (*b*) of sub-section (2) of section 43.

53. *Other forms of State aid to Co-operative Societies.*—Notwithstanding anything contained in any law for the time being in force, the State Government may—

(*a*) give loans or make advances to co-operative societies;

(*b*) guarantee the repayment of principal and payment of interest on debentures issued by a co-operative society;

(*c*) guarantee the repayment of share capital of a co-operative society and dividends thereon at such rates as may be specified by the State Government;

(*d*) guarantee the repayment of principal and payment of interest on loans and advances to a co-operative society; and

(*e*) give financial assistance in any other form, including subsidies, to any co-operative society.

54. *Control of Society assisted.*—Where State aid amounting to not less than two lakhs of rupees is given to any co-operative society, the State Government, if it is satisfied that is necessary in public interest so to do, may by notification in the official Gazette take power to exercise such control over the conduct of business of such society as shall suffice in the opinion of the State Government to safeguard the interests of the State.

55. *Provisions of this Chapter to override other laws.*—The provisions of sections 42 to 54 of this Chapter shall have effect notwithstanding anything inconsistent therewith contained in this Act or any other law for the time being in force.

CHAPTER VII.

Properties and Funds of Co-operative Societies.

56. *Funds not to be divided.*—No part of the funds other than the net profits of a co-operative society shall be paid by way of bonus or dividend or otherwise distributed among its members:

Provided that a member may be paid such remuneration, allowances or honoraria on such scale as may be laid down by the bye-laws for any services rendered by him to the co-operative society.

57. *Not profits and their disposal.*—(1) The net profits of co-operative societies shall be determined in accordance with such rules as may be prescribed and different rules may be made for different classes of co-operative societies.

(2) A co-operative society shall, out of its net profits in any year transfer an amount not being less than twenty-five per cent of the profits to the reserve fund.

[12][(2A) No co-operative society shall pay a dividend to its members on their paid up share capital at a rate exceeding the prescribed limit.]

(3) The balance of the net profits may [12][subject to the provisions of sub-section (4)], be utilised for all or any of the following purposes, namely—

[13][(a) and (b)]

(*c*) payment of bonus to members on the amount or volume of business done by them with the society to the extent and in the manner specified in the bye-laws:

Provided that no bonus shall be payable to members in a credit society;

(*d*) constitution of, or contributions to, such special funds as may be specified in the bye-laws;

(*e*) donations of amounts not exceeding ten per cent of the net profits for any charitable purpose as defined in in section 2 of Charitable Endowments Act, 1890 (Central Act VI of 1890) ; and

(*f*) payment of bonus to employees of the society, to the extent and in the manner specified in the bye-laws;

Provided that the bonus payable in any year to any employee shall not exceed two months' pay.

[12][(4) (*a*) Every co-operative society (other than a co-operative society whose net profits do not exceed five hundred rupees) which declares the payment of a dividend to its members on their paid up share capital at a rate of two per cent or more shall contribute towards the Co-operative Education Fund of such State Federal Society which may be notified in this behalf by the State Government at such rate not exceeding one and a half per cent of the net profits as may be prescribed.

---

12. Inserted by Mysore Act 40 of 1964.

13. Omitted by Mysore Act 40 of 1964.

(*b*) No co-operative society which is liable to contribute towards the Co-operative Education Fund shall pay a dividend to its members unless the said contribution is made to the State Federal Society notified as aforesaid.]

58. *Investment of funds.*—A co-operative society may invest or deposit its funds,—

(*a*) in a Government Savings Bank; or

(*b*) in any of the securities specified in section 20 of the Indian Trusts Act, 1882 (Central Act II of 1882); or

(c) in the shares or securities of any other co-operative society; or

(*d*) with any co-operative bank or scheduled bank approved by the Registrar.

59. *Restrictions on borrowings.*—A co-operative society shall receive deposits and loans only to such extent and under such conditions as may be prescribed or as may be specified in the bye-laws.

60. *Restrictions on loans.*—(1) A co-operative society shall not make a loan to any person other than a member:

Provided that with the general or special sanction of the Registrar, a co-operative society may make loans to another co-operative society.

(2) Notwithstanding anything contained in sub-section (1), a co-operative society may make a loan to a depositor on the security of his deposit.

61. *Restrictions on other transactions with non-members.*—Save as is provided in sections 59 and 60, the transactions of a co-operative society with persons other than members shall be subject to such restrictions, if any, as may be prescribed.

62. *Provident Fund.*—(1) A co-operative society may establish a contributory Provident Fund for the benefit of its employees to which shall be credited all contributions made by the employees and society in accordance with the bye-laws of the society.

(2) A contributory Provident Fund established by a co-operative society under sub-section (1)—

(*a*) shall not be used in the business of the society;

(*b*) shall not form part of the assets of the society; and

(*c*) shall not be liable to attachment or be subject to any other process of any court or other authority.

CHAPTER VIII.

AUDIT, INQUIRY, INSPECTION AND SURCHARGE.

63. *Audit.*—(1) The Registrar shall audit or cause to be audited by a person authorised by him by general or special order in writing in this behalf, the accounts of every co-operative society at least once in each year.

(2) The audit under sub-section (1) shall include an examination of overdue debts, if any, the verification of the cash balance and securities, a valuation of the assets and liabilities, and an examination of the working and the other prescribed particulars of the society.

(3) The Registrar or the authorised person shall at all times have access to all the books, accounts, documents, papers, securities, cash and other properties belonging to, or in the custody of, the society and may summon any person in possession or responsible for the custody of any such books, accounts, documents, paper, securities, cash or other properties, to produce the same at any public office at the headquarters of the society or any branch thereof.

(4) Every person who is, or has at any time been, an officer or employee of the society and every member and past member of the society shall furnish such information in regard to the transaction and working of the society as the Registrar or the person authorised by him may require.

(5) If the result of the audit discloses any defects in the working of a co-operative society, the Registrar may bring such defects to the notice of the society and if the society is affiliated to another co-operative society, also to the notice of that other society.

64. *Inquiry by Registrar.*—(1) The Registrar may, of his own motion, by himself or by a person authorised by him, by order in writing, hold and inquire into the constitution, working and financial condition of a co-operative society.

(2) An inquiry of the nature referred to in sub-section (1) shall be held on the application of—

(*a*) a co-operative society to which the society concerned is affiliated;

(*b*) a majority of the members of the committee of the society; or

(*c*) not less than one-third of the total number of members of the society.

(3) The Registrar, or the persons authorised by him under sub-section (1) shall, for the purposes of an inquiry under this section have the following powers, namely,—

(*a*) he shall, at all times, have free access to the books, accounts, documents, securities, cash and other properties belonging to or in the custody of the society and may summon any person in possession or responsible for the custody of any such books, accounts, documents, securities, cash or other properties to produce the same at any public office at the headquarters of the society or any branch thereof;

(*b*) he may summon any person who, he has reason to believe has knowledge of any of the affairs of society, to appear before him at public office at the headquarters of the society or any branch thereof and may examine such person on oath; and

(*c*) (i) he may, notwithstanding any rule or bye-law specifying the period of notice for a general meeting of the society, required the office of the society to call a general meeting at such time and place at the headquarters of the society or any branch thereof and to determine such matters as may be directed by him, and where the officers of the society refuse or fail to call such a meeting officers of the society refuse or fail to call such a meeting he shall have power to call it himself;

(ii) any meeting called under clause (i) shall have the powers of the general meeting called under the bye-laws of the society and its proceeding shall be regulated by such bye-laws except that no quorum shall be necessary for such meeting.

(4) When an inquiry is made under this section, the Registrar shall communicate the result of the inquiry to the society and to the co-operative society, if any, to which that society is affiliated.

65. *Inspection of books of a co-operative society.*—(1) The Registrar may of his own motion, or on the application of a creditor of a co-operative society, inspect or direct any person authorised by him by order in writing in this behalf, to inspect the books of the society.

Provided that no such inspection shall be made on the application of a creditor unless the applicant,—

(*a*) satisfies the Registrar that the debt is a sum then due, and that he has demanded payment thereof and has not received satisfaction within a reasonable time; and

(*b*) deposits with the Registrar such sum as security for the costs of the proposed inspection as the Registrar may require.

(2) The Registrar shall communicate the results of any such inspection—

(*a*) where the inspection is made of his own motion to the society; and

(*b*) where the inspection is made on the application of a creditor, to the creditor and the society.

66. *Power to seize books and property.*—If any officer or person conducting audit under section 63, inquiry under section 64 or inspection under section 65, has reasons to believe that any books or other property of the society have been tampered with or are likely to be tampered with, if left with the society with a view to eliminate or efface or change or manipulate any evidence which may be deemed necessary by such officer or person in connection with the proof of any defect or irregularities noticed by him during the course of audit, inquiry or inspection, he shall have power to seize and impound such books or property in such manner and for such period as may be prescribed.

67. *Costs of Inquiry.*—Where an inquiry is held under section 64 or an inspection is made under section 65 on the application of a creditor, the Registrar may apportion the costs, or such part of the costs, as he may deem fit, between the co-operative society to which the society concerned is affiliated, the society, the members or creditor demanding an inquiry or inspection, and the officers or former officers of the society:

Provided that—

(*a*) no order of apportionment of the costs shall be made under this section unless the society or the person sought to be made liable to pay the costs thereunder has had a reasonable opportunity of being heard;

(*b*) the Registrar shall state in writing the grounds on which the costs are apportioned.

68. *Order by the Registrar.*—The Registrar may make an order directing the co-operative society or its officers to take such action as may be specified in the order within the time mentioned therein to remedy the defects disclosed in the audit under section 63 or the inquiry under section 64 or inspection under section 65.

Explanation.—For purposes of this section "defects" mean contraventions of any provision of this Act or any rule or bye-law or any other law or legal provision for the time being in force.

69. *Surcharge.*—(1) If, in the course of an audit, inquiry, inspection or the winding up of a co-operative society, it is found that any person, who is or was entrusted with the organisation or management of such society or who is or has at any time been an officer or an employee of the society, has made any payment contrary to this Act, the rules or the bye-laws or has caused any deficiency in the assets of the society by breach of trust or wilful negligence or has misappropriated or fraudulently retained any money or other property belonging to such soicety, the Registrar may, of his own motion or on the application of the Committee, Liquidator or any creditor, inquire himself or direct any person authorized by him, by an order in writing in this behalf, to inquire into the conduct of such person.

(2) Where an inquiry is made under sub-section (1), the Registrar may, after giving the persons concerned an opportunity of being heard, make an order requiring him to repay or restore the money or property or any part therof, with interest at such rate, or to pay contribution and costs or compensation to such extent, as the Registrar may consider just and equitable.

CHAPTER IX.

Settlement of Disputes.

70. *Disputes which may be referred to Registrar for decision.*—(1) Notwithstanding anything contained in any law for the time being in force, if any dispute touching the constitution, management or the business of a co-operative society arises—

(*a*) among members, past members and persons claiming through members, past members and deceased members, or

(*b*) between a member, past member or person claiming through a member, past member or deceased member and the society, its committee or any officer, agent or employee of the society, or

(*c*) between the society or its committee and any past committee, any officer, agent or employee, or any past officer, past agent or past employee or the nominee, heirs, or legal representatives of any deceased officer, deceased employee of the society, or

(*d*) between the society and any other co-operative society, such dispute shall be referred to the Registrar for decision and no court shal have jurisdiction to entertain any suit or other proceeding in respect of such dispute.

(2) For the purposes of sub-section (1), the following shall be deemed to be disputes touching the constitution, management or the business of a co-operative society, namely—

(*a*) a claim by the society for any debt or demand due to it from a member or the nominee, heirs or legal representatives of a deceased member, whether such debt or demand be admitted or not;

(*b*) a claim by a surety against the principal debtor where the society has recovered from the surety any amount in respect of any debt or demand due to it from the principal debtor, as a result of the default of the principal debtor whether such debt or demand is admitted or not;

(*c*) any dispute arising in connection with the election of a President, Vice-President, Chairman, Vice-Chairman, Secretary, Treasurer or Member of a Committee of the society.

(3) If any question arises whether a dispute referred to the Registrar under this section is a dispute touching the constitution, management or the business of a co-operative society, the decision thereon of the Registrar shall be final and shall not be called in question in any court.

71. *Disposal of Disputes*.—(1) The Registrar may, on receipt of the reference of a dispute under section 70,—

(*a*) decide the dispute himself, or

(*b*) transfer it for disposal to any person who has been invested by the State Government with powers in that behalf, or

(*c*) refer it for disposal to one arbitrator appointed by the Registrar.

(2) The Registrar may withdraw any reference transferred under clause (*b*) of sub-section (1) or referred under clause (*c*) of that sub-section and decide it himself.

(3) The Registrar or any other person to whom a dispute is referred for decision under this section may, pending the decision of the dispute, make such interlocutory orders as he may deem necessary in the interests of justice.

[14][(3A) When a dispute is referred to an arbitrator under clause (*c*) of sub-section (1), the award shall, subject to such rules as may be prescribed, include the fee payable to the arbitrator and the fees and expenses payable to the Registrar. Such an award shall not be invalid merely on the ground that it was made after the expiry of the period fixed for deciding the dispute by the Registrar, and shall, subject to appeal or revision, be binding on the parties to the dispute].

(4) Notwithstanding anything contained in section 70, when any dispute under clause (*a*) or (*b*) of sub-section (1) of the said section is referred for decision to the Registrar, and the Registrar is satisfied on an application by the society concerned that in the interest of the society it is necessary for an effective decision of the dispute to implead persons who cannot be made parties to the dispute in proceedings before him, he may permit the society to institute a regular suit in a Civil Court having jurisdiction and the Civil Court shall be competent to entertain such suit.

CHAPTER X.

Winding up and Dissolution of Co-operative Societies.

72. *Winding up of co-operative societies.*—(1) If the Registrar after an inquiry has been held under section 64 or an inspection has been made under section 65 or on receipt of an application made by not less than three-fourths of the members of a co-operative society, is of opinion that the society ought to be wound up, he may issue an order directing it to be wound up.

(2) The Registrar may of his own motion, make an order directing the winding up of a co-operative society—

(*a*) where it is a condition of the registrartion of the society that the society shall consist of at least ten members and the number of members has been reduced to less than ten; or

14. Inserted by Mysore Act 40 of 1964.

(*b*) where the co-operative society has not commenced working or has ceased to work.

(3) The Registrar may cancel an order for the winding up of a co-operative society, at any time, in any case where, in his opinion, the society should continue to exist.

73. *Liquidator*.—(1) Where the Registrar has made an order under section 72 for the winding up of a co-operative society, he may appoint a Liquidator for the purpose and fix his remuneration.

(2) A Liquidator shall, on appointment, take into his custody or under his control all the property, effects and actionable claims to which the society is or appears to be entitled and shall take such steps as he may deem necessary or expedient, to prevent loss or deterioration of, or damage to such property, effects and claims.

(3) Where an appeal is preferred under section 106, an order of winding up of a co-operative society made under section 72 shall not operate thereafter until the order is confirmed in appeal:

Provided that the Liquidator shall continue to have custody or control of the property, effects and actionable claims mentioned in sub-section (2) and have authority to take the steps referred to in that sub-section.

(4) Where an order of winding up of a co-operative society is set aside in appeal, the property, effects and actionable claims of the society shall revest in the society.

74. *Powers of Liquidator*.—(1) Subject to any rule made in this behalf, the whole of the assets of a co-operative society in respect of which an order for winding up has been made, shall vest in the Liquidator appointed under section 73 from the date on which the order takes effect and the Liquidator shall have power to realise such assets by sale or otherwise.

(2) Such Liquidator shall also have power, subject to the control of the Registrar—

(*a*) to institute and defend suits and other legal proceedings on behalf of the co-operative society by the name of his office;

(*b*) to determine from time to time the contribution to be made or remaining to be made by the members or past members or by the estates or nominees, heirs or legal representatives of deceased members or by any officers or former officers, to the assets of the society;

(*c*) to investigate all claims against the co-operative society and, subject to the provisions of this Act, to decide questions of priority arising between claimants;

(*d*) to pay claims against the co-operative society including interest up to the date of winding up according to their respective priorities, if any, in full or rateably, as the assets of the society may permit; the surplus, if any, reamining after payment of the claims being applied in payment of interest from the date of such order of winding up at a rate fixed by him but not exceeding the contract rate in any case;

(*e*) to determine by what persons and in what proportions the costs of the liquidation are to be borne;

(f) to determine whether any person is a member, past member or nominee of a deceased member;

(*g*) to give such directions in regard to the collection and distribution of the assets of the society as may appear to him to be necessary for winding up the affairs of the society;

(*h*) to carry on the business of the society so far as may be necessary for the beneficial winding up of the same;

(*i*) to make any compromise or arrangement with creditors or persons claiming to be creditors or having or alleging to have any claim present or future, whereby the society may be rendered liable; and

(*j*) to compromise all calls or liabilities to call and debts and liabilities capable of resulting in debts and all claims present or future, certain or contingent, subsisting or supposed to subsist between the society and a contributory or alleged contributory or other debtor or person apprehending liability to the co-operative society and all questions in any way relating to or affecting the assets or the winding up of the society on such terms as may be agreed and take any security for the discharge of any such call, liability, debt or claim and give a complete discharge in respect thereof.

(3) When the affairs of a co-operative society have been wound up, the Liquidator shall make a report to the Registrar and deposit the records of the society in such place as the Registrar may direct.

75. *Cancellation of registration of a co-operative society.*— Where in respect of a co-operative society which has been ordered to

be wound up under section 72, no Liquidator has been appointed under section 73 after two months from the date of such order or if an appeal has been filed, from the date of confirmation of the order in appeal, or where the affairs of a co-operative society in respect of which a Liquidator has been appointed under section 73, have been wound up, the Registrar shall make an order cancelling the registration of the society and the society shall deemed to be dissolved and shall cease to exist as a corporate body from the date of such order of cancellation.

CHAPTER XI.

LAND [15][DEVELOPMENT] BANKS.

76. *Definitions.*—In this Chapter—

(*a*) 'Board' means the Board of Directors of the State Land '[15][Development]' Bank;

(*b*) 'Land [[15]Development] Bank' means a Co-operative Land [15][Development] Bank registered or deemed to be registered under this Act and admitted as a member of the State Land [15][Development] Bank;

(*c*) 'State Land [15][Development] Bank' means the Mysore Central Co-operative Land [15][Development] Bank, Limited;

(*d*) 'Trustee' means the Trustee referred to in section 77.

[16][76A. *Application of Chapter to Land Development Banks.*— This Chapter shall apply to co-operative banks advancing loans, other than short term loans, for the purposes herein enumerated (hereinafter referred to as "Land Development Banks"), that is to say—

(*i*) land improvement and productive purposes;

(*ii*) the erection, rebuilding or repairing of houses for agricultural purposes;

(*iii*) the purchase or acquisition of title to agricultural lands by agriculturists or by tenant purchasers or tenants under [16A][the Bombay Tenancy and Agricultural Lands Act, 1948 or any corresponding law for the time being in force in any part of the State;

---

15. Substituted by Mysore Act 40 of 1964.
16. Inserted by Mysore Act 40 of 1964.
16A. Now see the Mysore Land Reforms Act, 1961 (10 of 1962).

(*iv*) the liquidation of debts under the Bombay Agricultural Debtors Relief Act, 1947, or any corresponding law for the time being in force in any part of the State ; or

(*v*) the liquidation of debts due to the Government or to a co-operative society or to any person which have been secured by the mortgage of the land.

Explanation 1.—For the purposes of this section short term loan means a loan for a duration of less than eighteen months.

Explanation 2.—Land improvement and productive purposes mean any work, construction or activity which adds to the productivity of the land and, in particular, includes the following, that is to say—

(*a*) construction and repair of wells (including tube wells), tanks and other works for the storage, supply or distribution of water for the purpose of agriculture, or for the use of men and cattle employed in agriculture ;

(*b*) renewal or reconstruction of any of the foregoing works, or alterations therein, or additions thereto ;

(*c*) preparation of land for irrigation ;

(*d*) drainage, reclamation from rivers or other waters, or protection from floods or from erosion or other damage by water, of land used for agricultural purposes, or waste land which is culturable ;

(*e*) bunding and similar improvements ;

(*f*) reclamation, clearance and enclosure or permanent improvement of land for agricultural purposes :

(*g*) horticulture ;

(*h*) purchase of oil-engines, pump sets and electrical motors for any of the purposes mentioned herein ;

(*i*) purchas of tractors or other agricultural machinery ;

(*j*) increase of the productive capacity of land by addition to to it of special variety of soil ;

(*k*) construction of permanent farm-houses, cattle sheds for processing of agricultural produce at any stage ;

(*l*) purchase of machinery for crushing sugarcane, manufacturing gur or Khandsari or sugar ;

(*m*) purchase of land for consolidation of holdings under the Bombay Prevention of Fragmentation and Consolidation of Holdings Act. 1947 or any corresponding law for the time being in force in any part of the State ;

(*n*) such other purposes as the State Government may, from time to time, by notification in the official Gazette, declare to be improvement or productive purpose for the purposes of this Chapter.

[16][76B. *State and other Land Development Banks.*—(1) There shall be a State Land Development Bank for the State of Mysore, and as many Primary Land Development Banks as may be deemed necessary.

(2) A reference to Land Mortgage Bank in any law, or instrument, for the time being in force in the State, shall, with effect from the commencement of the Mysore Co-operative Societies (Amendment) Act, 1964 be construed as a reference to a Land Development Bank within the meaning of this Chapter.

(3) With effect from the commencement of the Mysore Co-operative Societies (Amendment) Act, 1964 and until such time as the names of the Land Mortgage Banks and societies functioning in the State at the commencement of the said Act are changed into Land Development Banks all acts done by them or mortages and other documents executed by them, or in their favour, and all suits and other proceedings filed by or against them shall be deemed to have been done, executed or filed, as the case may be, by or against them as Land Development Banks.][16]

77. *Appointment of Trustee and his powers and functions.*—(1) The Registrar, or where the State Government appoints any other person in this behalf, such person, shall be the Trustee for the purpose of securing the fulfilment of the obligations of the State Land [17][Development] Bank to the holders of debentures issued by the Board.

(2) The powers and functions of the Trustee shall be governed by the provisions of this Act and by the instrument of trust executed between the Bank and the Trustee as modified from time to time by mutual agreement between the Board and the Trustee.

78. *Trustee to be a corporation sole.*—The Trustee appointed under section 77 shall be a corporation sole by the name of the Trustee for the debentures and as such shall have perpetual succession and a common seal and in his corporate name shall sue and be sued.

[18][79. *Issue of debentures.*—(1) With the previous sanction of the State Government and the Trustee, and subject to such terms

16. Inserted by Mysore Act 40 of 1964.
17. Substituted by Mysore Act 40 of 1964.
18. Substituted by Mysore Act 40 of 1964.

and conditions as the State Government may impose, the State Land Development Bank in the discharge of its function as a Land Development Bank may issue debentures of such denominations, for such period, and at such rates of interest, as it may deem expedient on the security of mortgage, or mortgages, to be acquired or partly on mortgages held and partly to be acquired, and properties and other assets of the Land Development Banks.

(2) Every debenture may contain a term fixing a period not exceeding thirty years from the date of issue during which is shall be redeemable, reserving to the committee the right to redeem at any time in advance of the date fixed for debenture not less than three months' notice in writing.

(3) The total amount due on debentures issued by the State Land Development Bank, and outstanding at any time, shall not exceed—

(*a*) where debentures are issued against mortgages held, the aggregate of—

(i) the amounts due on the mortgages;

(ii) the value of the properties and other assets transferred or deemed to have been transferred under section 85 by the Primary Land Development Banks to the State Land Development Bank and subsisting at such time; and

(iii) the amounts paid under the mortgages aforesaid and the unsecured amounts remaining in the hands of the State Land Development Bank or the Trustee at the time;

(*b*) where debentures are issued otherwise than on mortgages held, the total amount as calculated under clause (*a*) increased by such portion of the amount obtained on the debentures as is not covered by a mortgage.]

80. *Charge of debenture holders on certain properties.*—The holders of the debentures shall have a floating charge on—

(*a*) all such mortgages and assets as are referred to in clause (*a*) of sub-section (3) of section 79;

(*b*) the amount paid under such mortgages and remaining in the hands of the Board or of the Trustee; and

(*c*) the other properties of the State Land [19][Development] Bank.

---

19. Substituted by Mysore Act 40 of 1964.

81. *Guarantee by State Government of principal of, and interest on debentures.*—(1) The principal of, and interest on the debentures issued under section 79 shall, in respect of such maximum amount as may be fixed by the State Government and subject to such conditions as it may think fit to impose, carry the guarantee of the State Government.

(2) The State Government may, subject to any law of the Legislature of the State, increase the maximum amount of any guarantee given under sub-section (1).

(3) The State Government may, after consulting the Board and the Trustee,—

(*a*) by notification in the official Gazette; and

(*b*) by notice of not less than fourteen days in such of the principal newspapers in the State and of other States in India as the State Government may select in this behalf;

discontinue any guarantee given by it or restrict the maximum amount thereof or modify the conditions, subject to which it is given, with effect from a specified date, not being earlier than six months form the date of publication of the notification in the official Gazette:

Provided that the withdrawal, restriction or modification of any guarantee under this sub-section, shall not in any way affect the guarantee carried by any debentures issued prior to the date on which such withdrawal, restriction or modification takes effect.

(4) Every notification and notice referred to in sub-section (3) shall, where the maximum amount subject to which the guarantee is to be restricted, or the conditions subject to which the guarantee is given are to be modified, set forth precisely the scope and effect of the restriction or modification as the case may be.

82. *Other guarantees by State Government.*—(1) The State Government may by general or special order authorise the grant of loans to members by the State Land [20][Development] Bank or the Land [20][Development] Banks for the development of land in excess of the loans to which such member may be entitled on the basis of the value of the lands determined in accordance with the principles of valuation approved by the State Government, such excess not exceeding such limits as may be specified in such order.

(2) In respect of loans granted in accordance with sub-section (1), the State Government may guarantee for a specific period the

20. Substituted by Mysore Act 40 of 1964.

repayment of the loan to the extent of the excess granted to the members.

[21][82A. *Powers of Land Development Banks to advance loans and to hold lands.*—Subject to the provisions of this Act and the Rules made thereunder, it shall be competent for the Land Development Banks to advance loans for the purposes referred to in section 76A, and to hold lands the possession of which is transferred to them under the provisions of this Chapter.

[21][82B. *Mode of dealing with applications for loans.*—(1) When an application for a loan is made for any of the purposes mentioned in section 76A, a public notice shall be given of the application in such manner as may be prescribed calling upon all persons interested to present their objections to the loan, if any, in person, at a time and place fixed therein. The State Government may, from time to time, prescribe the persons by whom such public notice shall be given and the manner in which the objections shall be heard and disposed of.

(2) The prescribed officer shall consider every objection submitted under sub-section (1) and make an order in writing either upholding or overruling it:

Provided that, when the question raised by an objection is in the opinion of the officer one of such a nature that it cannot be satisfactorily decided except by a civil court, he shall postpone *the* proceedings on the application until the question has been so decided.

(3) A notice under sub-section (1), published in the manner prescribed, shall, for the purpose of this Act be deemed to be proper notice to all persons having or claiming interest in the land to be improved, or offered as security for the loan.

(4) Subject to such rules as may be prescribed, the Land Development Banks shall consider such application after due enquiry for the purpose of making loans under this Chapter.

[21][82C. *Order granting loan conclusive of certain matters.*—A written order by the Land Development Bank, or persons or committees authorised under the bye-laws of the Bank to make loans for all or any of the purposes specified in section 76A, granting, either before or after the commencement of the Mysore Co-operative Societies (Amendment) Act, 1964, a loan to or with the consent of a person mentioned therein, for the purpose of carrying out work specified therein for the benefit of the land or for the productive

21. Inserted by Mysore Act 40 of 1964.

purpose specified therein shall for the purpose of this Act be conclusive of the following matters, that is to say :—

(*a*) that the work described or the purpose for which the loan in granted, is an improvement or productive purpose, as the case may be, within the meaning of section 76A ;

(*b*) that the person had at the date of the order a right to make such an improvement or incur expenditure for productive purpose, as the case may be ; and

(*c*) that the improvement is one benefiting the land specified and productive purpose concerns the land offered in security, or any part thereof as may be relevant.]

83. *Priority of mortgage over certain claims.*—A mortgage executed in favour of a Land [22][Development] Bank shall have priority over any claim of the Government arising from a loan under the [22A][Land Improvement Loans Act, 1883 (Central Act XIX of 1883), or the [22B][Agriculturists Loans Act, 1884 (Central Act XII of 1884), granted after the execution of the mortgage.

84. *Right of Land [22][Development] Bank or of the State Land [22][Development] Bank to purchase mortgaged property.*—(1) Notwithstanding anything contained in any law for the time being in force, it shall be lawful for the State Land [23][Development] Bank or a Land [23][Development] Bank to purchase any mortgaged property sold under the Chapter, and the property so purchased shall be disposed of by such bank by sale within such period as may be fixed by the Trustee.

(2) Nothing in any law fixing a maximum limit of agricultural holding shall apply to the acquisition of land by a Land [23][Development] Bank or the State Land [23][Development] Bank under sub-section (1).

85. *Mortgages executed in favour of Land [23][Development] Bank to stand vested in State Land [23][Development] Bank.*—The mortgages executed in favour of, and all other assets transferred to a Land [23][Development] Bank by the members thereof shall, with effect from the date of such execution or transfer, be deemed to have been transferred by such Land [23][Development] Bank to the State Land [23][Development] Bank and shall vest in the Trustee.

---

22. Substituted by Mysore Act 40 of 1964.

22A—Now see the Mysore Land Improvement Loans Act, 1963 (16 of 1963).

22B—Now see the Mysore Agriculturist Loans Act, 1963 (17 of 1963).

23. Substituted by Mysore Act 40 of 1964.

[24][85A. *Registration of mortgage or lease in favour of Land Development Banks.*—Notwithstanding anything contained in the Indian Registration Act, 1908, it shall not be necessary to register mortgages or leases executed in favour of the Land Development Banks, provided that the Land Development Bank concerned sends within such time and in such manner as may be prescribed, a copy of the instrument whereby immoveable property is mortgaged or leased to the Registering Officer within the local limits of whose jurisdiction the whole or any part of the property mortgaged or as the case may be, leased is situate, and such Registering Officer shall file a copy or copies as the case may be in his Book No. 1 prescribed under section 51 of the Indian Registration Act, 1908.]

86. *Power of Land* [25][*Development*] *Bank to receive moneys and grant discharges.*—Notwithstanding that a mortgage, executed in favour of a Land [25][Development] Bank has been transferred, or is deemed under the provisions of section 85 to have been transferred, to the State Land [25][Development] Bank,—

(*a*) all moneys due under the mortgage shall, in the absence of any specific direction to the contrary issued by the Board or Trustee and communicated to the mortgagor, be payable to the Land [25][Development] Bank, and such payment shall be as valid as if the mortgage had not been so transferered; and

(*b*) the Land [25][Development] Bank shall, in the absence of any specific direction to the contrary issued by the Board or Trustee and communicated to the Land [25Development] Bank, be entitled to use on the mortgage or take any other proceeding for the recovery of the moneys due under the mortgage.

[26][86A. *Recovery of Loans by Development Banks.*—All loans granted by the Land Development Banks, all interests (if any) chargeable thereon, and costs (if any), incurred in making the same, shall when they become due, be recoverable by the Land Development Bank concerned.]

87. *Right of Land Development Bank to pay prior debts of mortgagor.*—(1) Where a mortgage is executed in favour of a Land [25][Development] Bank for payment of prior debts of the mortgagor, the Bank may, notwithstanding the provisions of sections 83 and 84 of the Transfer of Property Act, 1882 (Central Act IV of 1882), by notice in writing, require any person to whom any such debt is due

---

24. Inserted by Mysore Act 40 of 1964.
25. Substituted by Mysore Act 40 of 1964.
26. Inserted by Mysore Act 40 of 1964.

to receive payment of such debt or part thereof from the bank at its registered office within such period as may be specified in the notice.

(2) Where any such person fails to receive such notice or such payment, such debt or part thereof, as the case may be, shall cease to carry interest from the expiration of the period specified in the notice:

Provided that where there is a dispute as regards the amount of any such debt, the person to whom such debt is due shall be bound to receive payment of the amount offered by the Land [27][Development] Bank towards the debt, but such receipt shall not prejudice the right, if any, of such person, to recover the balance claimed by him.

(3) For purposes of determining the particulars of prior debts referred to in sub-section (1), any officer of the State Land [27][Development] Bank or of the Land [27][Development] Bank, authorised in this behalf by the State Government by notification in the official *Gazette*, may, subject to such restrictions, limitations and conditions as may be prescribed, by order in writing require any person to whom any such prior debt may be due, to furnish any information or any document relating to such debt, and thereupon such person shall furnish the information or document so required.

[28][87A. *Mortgages executed by managers of joint Hindu families.*—(1) Mortgages, in respect of loans by a Land Development Bank or the State Land Development Bank either before or after the commencement of the Mysore Co-operative Societies (Amendment) Act, 1964 by the manager of a joint Hindu family for the improvement of agricultural land or of the methods of cultivation, or for financing any other means to increase the productivity of the land, or for other means to increase the productivity of the land, or for the purchase of land, shall be binding on every member of such joint Hindu family, not withstanding any law to the contrary.

(2) In other cases, where a mortgage executed in favour of a Land Development Bank or State Land Development Bank either before or after the commencement of the Mysore Co-operative Societies (Amendment) Act, 1964, is called in question on the ground that it was executed by the manager of a joint Hindu family for a purpose not binding on the members (whether such members have

27. Substituted by Mysore Act 40 of 1964.
28. Substituted by Mysore Act 40 of 1964.

attained majority or not) thereof, the burden of proving the same shall, notwithstanding any law to the contrary, lie on the party alleging it.

87B. *Restrictions on lease.*—(1) Notwithstanding anything contained in the Transfer of Property Act, 1882 or any other law for the time being in force, no mortgagor of property mortgaged to a Land Development Bank, shall except with the prior consent in writing of the Bank, and subject to such terms and conditions as the Bank may impose, lease or create any tenancy rights on any such property :

Provided that the rights of the Land Development Bank shall be enforceable against the tenant purchaser, the lessee or the tenant, as the case may be, as if he himself were a mortgagor.

(2) Where land mortgaged with possession to a Land Development Bank, is in actual possession of a tenant, the mortgagor or the Land Development Bank shall give notice to the tenant to pay rent to the Land Development Bank during the currency of the lease and the mortgage, and on such notice being given, the tenant shall be deemed to have attorned to the Land Development Bank.]

88. *Distraint—When to be made.*—(1) If any instalment payable under a mortgage executed in favour of a Land [29][Development] Bank or any part of such instalment has remained unpaid for more than one month from the date on which it fell due, the committee may, in addition to any other remedy available to the Bank, apply to the Registrar for the recovery of such instalment or part thereof by distraint and sale of the produce of the mortgaged land including the standing crops thereon.

(2) On receipt of such application, the Registrar may, notwithstanding anything contained in the Transfer of Property Act, 1882 (Central Act IV of 1882) take action in the manner prescribed for the purpose of distraining and selling such produce :

Provided that no distraint shall be made after the expiry of twelve months from the date on which the instalment fell due.

(3) The value of the property distrained shall be as nearly as possible, equal to the amount due and the expenses of the distraint and the costs of the sale.

89. *Power of sale when to be exercised.*—(1) Notwithstanding anything contained in the Transfer of Property Act, 1882 (Central

Act IV of 1882), where a power of sale without the intervention of the court is expressly conferred on the Land [30][Development] Bank by the mortgage deed, the committee of such Bank or any person authorised by such committee in this behalf shall in case of default of payment of the mortgage money or any part thereof, have power, in addition to any other remedy available to the Bank, to bring the mortgaged property to sale without the intervention of the court.

(2) No such power shall be exercised unless and until,—

(*a*) the Board has previously authorised the exercise of the power conferred by sub-section (1), after hearing the objections, if any, of the mortgagor;

(*b*) notice in writing requiring payment of such mortgage money or part has been served upon—

(i) the mortgagor;

(ii) any person who has any interest in or charge upon the property mortgaged or in or upon the right to redeem the same;

(iii) any surety for the payment of the mortgage debt or any part thereof; and

(iv) any creditor of the mortgagor who has in a suit for the administration of his estate obtained a decree for sale of the mortgaged property; and

(*c*) default has been made in payment of such mortgage money or part thereof for three months after such service

(3) No sale of the mortgaged property under this section shall be conducted except in such manner and subject to such conditions including conditions relating to setting aside of the sale on deposit of prescribed amount and confirmation of sale, as may be prescribed.

[31][89A. *Confirmation of sale.*—(1) On effecting the sale by a Land Development Bank under section 89, the Bank shall, in the prescribed manner submit to the State Land Development Bank and the Registrar a report setting forth the manner in which the sale has been effected and the result of the sale, and the State Land Development Bank may, with the approval of the Registrar, confirm the sale or cancel it.

30. Substituted by Mysore Act 40 of 1964.

31. Sub-section (3) of Section 89 and Section 89A to 89H inserted by Mysore Act 40 of 1964.

(2) Where the sale is effected by the State Land Development Bank or the Trustee under section 89, the State Land Development Bank or the Trustee, as the case may be, shall in the prescribed manner submit to the Registrar a report setting forth the manner in which the sale has been effected and the result of the sale, and the Registrar may confirm or cancel the sale.

89B. *Disposal of sale-proceeds.*—The proceeds of every sale effected under section 89 and confirmed under section 89A, shall be applied first in payment of all costs, charges and expenses incurred in connection with the sale or attempted sales, secondly in payment of any or all interest due on account of the mortgage in consequence whereof the mortgage property was sold, and thirdly in payment of the principal due on account of the mortgage including costs and charges incidental to the recovery.

If there remain any residue from the proceeds of sale, the same shall be paid to the person proving himself interested in the property sold, or if there are more such persons than one, then to such persons upon their joint receipt or according to their respective interest therein, as may be determined by the Land Development Bank :

Provided that before any such payments are made the unsecured dues owing,

(*a*) from the mortgagor to the Land Development Bank may be adjusted, and

(*b*) from any member or past member to whom the mortgagor is indebted may also be adjusted under the written authority given by such member and past member, and after holding such inquiry as may be deemed necessary.

89C. *Certificate to purchase, delivery of property and title of purchaser.*—(1) Where a sale of mortgaged property has become absolute under section 89A and the sale-proceeds have been received in full by the Land Development Bank, the Bank shall grant a certificate to the purchaser in the prescribed form certifying the property sold, the sale-price, the date of its sale, the name of the person who at the time of sale is declared to be the purchaser, and the date on which the sale became absolute ; and upon the production of such certificate the Sub-Registrar appointed under the Indian Registration Act, 1908, within the limits of whose jurisdiction the whole or any part of the property specified in the certificate is situated, shall enter the contents of such certificate in his register relating to immovable property.

(2) (*a*) Where the mortgaged property sold is in the occupancy of the mortgagor, or of some person on his behalf, or some person claiming under a title created by the mortgagor, subsequent to the mortgage in favour of the State Land Development Bank Bank or a Land Development Bank and a certificate in respect thereof has been granted under the foregoing sub section, the Deputy Commissioner shall, on the application of the purchase, order delivery to be made by putting such purchaser or any person whom he may appoint to receive delivery on his behalf, in possession of the property.

(*b*) Where the property sold is in the occupancy of a tenant or other person entitled to occupy the same, and a certificate in respect thereof has been granted under the foregoing sub-section, the Deputy Commissioner shall, on the application of the purchaser and after notice to such tenants or other persons, order the delivery to be made by affixing copy of the certificate of sale in a conspicuous place on the property and proclaiming to the occupant by beat of drum or other customary mode at some convenient place, that the right, title and interest of the mortgagor have been transferred to the purchaser.

(3) Where any property is sold in the exercise or purported exercise of a power of sale under section 69, the title of the purchaser shall not be questioned on the ground that the circumstances required for authorising the sale had not arisen, or due notice of the sale was not given, or the power of sale was otherwise improperly or irregularly exercised :

Provided that any person who suffers damage on account of unauthorised, improper or irregular exercise of such power shall have a remedy in damages against the Land Development Bank.

89D. *Recovery of loans on certificate by Registrar.*—(1) Notwithstanding anything contained in sections 70 and 71 on an application made by a Land Development Bank for the recovery of arrears of any sum advanced by it to any of its members and on its furnishing a statement of accounts in respect of the arrears, the Registrar may, after making such enquiries as he deems fit, grant a certificate for the recovery of the amount stated therein to be due as arrears.

(2) A certificate by the Registrar under sub-section (1) shall be final and conclusive as to the arrears due. The arrears stated to be due therein shall be recoverable according to the law for the time being in force for the recovery of arrears of land revenue.

(3) It shall be lawful to the Deputy Commisioner to take precautionary measures authorised by section 188 of the Mysore Land Revenue Act, 1964 or any law or provision corresponding thereto for the time being in force until the arrears due to the Land Development Bank together with interest and any incidental charges incurred in the recovery of such arrears, are paid or security for payment of such arrears, is furnished to the satisfaction of the Registrar.

(4) It shall be competent for the Registrar or a person authorised by him to direct conditional attachment of the property of the mortgagor until the arrears due to the Land Development Bank together with interest and incidental charges incurred in recovery of such arrears, are paid or security for payment of such arrears is furnished to the satisfaction of the Registrar and the provisions of section 95 shall apply *mutatis mutandis* to conditional attachment of any property made or to be made under this section.

89E. *Deputy Commissioner to make recoveries during a certain period.*—(1) During such period as the State Government may by general or special order notify in the official Gazette, it shall be competent for the Deputy Commissioner on application being made to him in that behalf by a Land Development Bank, to recover all sums due to the Land Development Bank (including the cost of such recovery).

(2) Any amount due to a Land Development Bank shall be recoverable by the Deputy Commissioner or any officer specially authorised by the Deputy Commissioner in this behalf, in all or any of the following modes, namely :—

(*a*) from the borrower—as if they were arrears of land revenue due by him;

(*b*) out of the land for the benefit of which the loan has been granted according to the procedure for the realisation of land revenue by the sale of immovable property;

(*c*) from a surety (if any) as if they were arrears of land revenue due by him;

(*d*) out of the property comprised in the collateral security (if any) according to the procedure for the realisation of land revenue by the sale of immovable property.

89F. *Officers of banks not to bid at sales.*—At any sale for movable or immovable property, held under the provisions of this Chapter, no officer or employee of a Land Development Bank or the State Land Development Bank, except on behalf of the bank of which he is an officer or an empoyee, and no person having any duty

to perform in connection with such sale, shall either directly or indirectly bid for or acquire or attempt to acquire any interest in such property.

89G. *Section 40 of Bombay Act 28 of 1947 not to apply to alienation in favour of Land Development Banks.*—Nothing contained in section 40 of the Bombay Agricultural Debtors Relief Act, 1947, or any corresponding law for the time being in force in any part of the State shall apply to any alienation in favour of the Land Development Banks.

89H. *Provision for Guarantee Funds to meet certain losses.*—(1) It shall be competent for the State Government to constitute one or more Guarantee Funds on such terms and conditions as it may deem fit, for the purpose of meeting losses that might arise as a result of loans being made by the Land Development Banks on titles in immovable property subsequently found to be defective or for any other purpose under this Chapter, for which in the opinion of the State Government, it is necessary to provide for or create a separate Guarantee Fund.

(2) The State Land Development Bank and the Land Development Banks shall contribute to such funds at such rate as may be prescribed, and the constitution, maintenance and utilisation of such Funds shall be governed by such rules as may be made by the State Government in this behalf.]

90. *Powers of Land* [31A][*Development*] *Bank where mortgaged property is destroyed or security becomes insufficient.*—Where any property mortgaged to a Land [31A][Development] Bank is wholly or partially destroyed or the security is rendered insufficient and the the mortgagor, having been given a reasonable opportunity by the committee of the Land [31A][Development] Bank, or providing further security enough to render the whole security sufficient or of repaying such portion of the loan as may be determined by the committee, has failed to provide such security or to repay such portion of the loan, the whole of the loan shall be deemed to fall due at once and the committee shall be entitled to take action against the mortgagor under section 88 or section 89 for the recovery thereof.

Explanation.—A security is insufficient within the meaning of this section, unless the value of the mortgaged properly exceeds the amount for the time being due on the mortgage by such proportion as may be specified in the bye-laws of the Land [31A][Development] Bank.

31A. Substituted by Mysore Act 40 of 1964.

91. *Power of Board or of Trustee to distrain and sell property, etc.*—(1) The Board or the Trustee may direct the committee of a Land [32][Development] Bank to take action against defaulter under section 88, section 89 or section 90 and if the committee neglects or fails to do so, the Board or the Trustee may take such action.

(2) (*a*) Where such action is taken by the Board, the provisions of this Chapter and of any rules or regulations made in this behalf shall apply in respect thereto as if all references to the Land [32][Development] Bank and to its committee in the said provisions were references to the State Land [32][Development] Bank and the Board, respectively.

(*b*) Where such action is taken by the Trustee, the provisions of this Act and of any rules or regulations made thereunder shall apply in respect thereto as if all references to the [32][Development] Bank or to its committee in the said provisions were references to the Trustee.

92. *Title of purchaser not to be questioned on the ground of irregularity, etc.*—Where any property is sold in the exercise or purported exercise of a power of sale under section 89, the title of the purchaser shall not be questioned on the ground that,—

(*a*) the circumstances required for authorising the sale had not arisen, or

(*b*) the power of sale was otherwise improperly or irregularly exercised;

but any person who has suffered any damage by an unauthorised, improper or irregular exercise of any such power shall have a remedy in damages against the Land [33][Development] Bank.

93. *Mortgage not to be questioned on insolvency of mortgagor.*—Notwithstanding anything contained in any law relating to insolvency, a mortgage executed in favour of a Land [33][Development] Bank shall not be called in question on the ground that it was not executed in good faith for vlauable consideration or on the ground that it was executed in order to give the Land [33][Development] Bank a preference over the other creditors of the mortgagor.

94. *Appointment of receiver and his powers.*—(1) The Board may, on the application of a Land [33][Development] Bank and under circumstances in which the power of sale conferred by section 89 may be exercised, appoint in writing a receiver of the produce and income

---

32. Substituted by Mysore Act 40 of 1964.
33. Substituted by Mysore Act 40 of 1964.

of the mortgaged property or any part thereof and such receiver shall be entitled either to take possession of the property or collect its produce and income, as the case may be, to retain out of any money realised by him, his expenses of management including his remuneration, if any, as fixed by the Board, and to apply the balance in accordance with the provisions of sub-section (8) of section 69-A of the Transfer of Property Act, 1882 (Central Act IV of 1882).

(2) A receiver appointed under sub-section (1) may, for sufficient cause and on application made by the mortgagor, be removed by the Board.

(3) A vacancy in the office of the receiver may be filled up by the Board.

(4) Nothing in this section shall empower the Board to appoint a receiver where the mortgaged property is already in the possession of receiver appointed by a civil court.

95. *Mortgagor's powers to lease.*—(1) Notwithstanding anything contained in the Transfer of Property Act, 1882 (Central Act IV of 1882), or any other law for the time being in force, a mortgagor shall not grant a lease of the mortgaged property for a period exceeding five years.

(2) Any lease granted in contravention of the provisions of sub-section (1) shall be void.

96. *Delegation of certain powers by Board.*—The Board may, if it thinks fit, delegate all or any of its powers under sections 89, 91 and 94 to an executive committee constituted by it and consisting of two or more of its members.

97. *Sections* 102, 103 *and* 104 *of the Transfer of Property Act,* 1882, *to apply to notices under this Chapter.*—The provisions of sections 102 and 103 of the Transfer of Property Act, 1882 (Central Act IV 1882), and of any rules made by the High Court under section 104 of that Act for carrying out the purposes of the said sections, shall apply, so far as may be, in respect of all notices to be served under this Chapter.

[34][98. *Power to committee of State Land Development Bank to supervise Land Development Banks and make regulations.*—The committee of the State Land Development Bank shall have a general power of supervision over Land Development Banks and may, with the previous sanction of the State Government, by notification in the

34. Substitute by Mysore Act 40 of 1964.

official Gazette, make regulations, not inconsistent with this Act or the rules made thereunder, for all or any of the following matters, namely:—

(*a*) for the inspection of the account books and proceedings of Land Development Banks;

(*b*) for the submission of returns and reports by such banks in respect of their transactions;

(*c*) for the periodical settlement of accounts between such banks and the State Land Development Bank being acounts relating to the payment of the amounts recovered by such banks on mortgages transferred to the State Land Development Bank;

(*d*) for the form in which applications to such banks for loans shall be made and for the valuation of properties offered as security for such loans;

(*e*) for the investment of moneys realised from the mortgagors;

(*f*) the conditions of service of employees of such banks;

(*g*) the programme and policy to be followed by such banks for making loans;

(*h*) the types and extent of security to be obtained by such banks for advancing loans;

(*i*) generally, for the purpose of safeguarding the interest of the parties, furtherance of activities of such banks, and carrying out the purposes of this Chapter.]

CHAPTER XII.

EXECUTION OF AWARDS, DECREES, ORDERS, AND DECISIONS.

99. *Enforcement of charge.*—Notwithstanding anything contained in Chapter IX, or any other law for the time being in force but without prejudice to any other mode of recovery provided in this Act, the Registrar or any person subordinate to him empowered by the Registrar in this behalf, may, on the application of a co-operative society, make an order directing the payment of any debt or outstanding demand due to the society by any member or past or deceased member, by sale of the property which is subject to a charge under sub-section (1) of section 32:

Provided that no order shall be made under this section, unless the member, past members or the nominee, heir or legal representa-

tive of the deceased member, has been served with a notice of the application and has failed to pay the debt or outstanding demand within seven days from the date of such service.

100. *Recovery of moneys due to societies.*—(1) Notwithstanding anything contained in Chapter IX or any other law for the time being in force, on an application made by an approved society for the recovery of arrears of any sum advanced by it to any of its members on account of the financing of crops or seasonal finance and on its furnishing a statement of accounts in respect of the arrears, the Registrar may, after making an enquiry in such manner as may be prescribed, grant a certificate for the recovery of the amount stated therein to be due as arrears:

Provided that if the determination of the amount due from any person to the society depends upon decisions on completed questions of facts or law, the Registrar shall dispose of the case in accordance with the provisions of section 71 as if it were a dispute referred to him for decision under section 70.

(2) A certificate granted by the Registrar under sub-section (1) shall be final and conclusive. The arrears stated to be due therein shall be recoverable as arrears of land revenue or according to the procedure provided in section 101:

Provided that any error in such certificate may be rectified by the Registrar *suo motu* or on the application of the society or the member affected by the certificate.

(3) It shall be lawful for the Deputy Commissioner to take precautionary measures authorised by sections 146 to 150 of the [34A]Mysore Land Revenue Code, 1888 (Mysore Act IV of 1888), until the arrears due to the society together with interest and any incidental charges incurred in the recovery of such arrears are paid or security for payment of such arrears is furnished to the satisfaction of the Registrar.

Explanation:—For the purpose of this section,—

(i) "approved society" shall mean a society or such class of societies declared to be approved societies for purposes of this section by rules:

(ii) "financing of crops" shall mean advancing of loans for the raising of crops during the ploughing season or later for ploughing, weeding, harvesting, purchase of seeds, manure or for such other purposes as may be prescribed

34A. Now see the Mysore Land Revenue Act, 1964 (No. 12 of 1964).

by the Registrar, such loans being repayable during the season when the crops for which the loans were advanced are harvested;

(iii) "seasonal finance" shall mean the advancing of loans for such purposes as may be specified by notification in the official Gazette by the Registrar, such loans being repayable on or before the 31st of March following or such other date as may be specified by a like notification by the Registrar.

101. *Execution of orders, etc.*—Every order made by the Registrar under sub-section (2) of section 69 or under section 99, every decision or award made under section 71, every order made by the liquidator under section 74 and every order made by the Tribunal under sections 105 and 107, and every order made under section 106 or 108 shall subject to any other provision of this Act be binding on the person or co-operative society against whom the order, decision or award has been obtained or passed and shall, if not carried out,—

(*a*) on a certificate signed by the Registrar, or any person authorised by him in this behalf, be deemed to be a decree of a Civil Court and shall be executed in the same manner as a decree of such court; or

(*b*) be executed according to the law and under the rules for the time being in force for the recovery of arrears of land revenue:

Provided that an application for the recovery in such manner of any sum shall be made,—

(i) to the Deputy Commissioner and shall be accompanied by a certificate signed by the Registrar or by any person authorised by him in this behalf;

(ii) within twelve years from the date fixed, in the order, decision or award, and if no such date is fixed, from the date of the order, decision or award, as the case may be; or

(c) be executed by the Registrar or any other person subordinate to him empowered by the Registrar in this behalf, by the attachment and sale or sale without attachment of any property of the person or a co-operative society against whom the order, decision or award has been obtained or passed.

[35][101A. *Transfer of property made after issue of certificate void against co-operative society.*—Any private transfer or delivery of, or encumbrance or charge, on property made or created after the issue of the certificate of the Registrar or any person authorised by him in this behalf under section 101 shall be null and void as against the co-operative society on whose application the said certificate was issued.

101B. *Transfer of property which cannot be sold.*—(1) When in any execution of an order sought to be executed under section 101, any property cannot be sold for want of buyers, if such property is in the occupancy of the defaulter, or of some person on his behalf or of some person claiming under a title created by the defaulter after the issue of the certificate by the Registrar or any person authorised by him under section 101, the Court, or the Deputy Commissioner or the Registrar, as the case may be, may, notwithstanding anything contained in any law for the time being in force, direct that the said property or any portion thereof shall be transferred in the manner prescribed, to the co-operative society which has applied for the execution of the said order.

(2) Where property is transferred to the co-operative society under sub-section (1) or where the property is sold under section 101, the Court, the Deputy Commissioner or the Registrar, as the case may be, may in accordance with the rules place the society or the purchaser, as the case may be, in possession of the property transferred or sold.

(3) Subject to such rules as may be made in this behalf, and to any rights, encumbrances, charges or equities lawfully subsisting in favour of any person, such property or portion thereof shall be held under sub-section (1) by the said society on such terms and conditions as may be agreed upon between the Court, the Deputy Commissioner or the Registrar, as the case may be, and the said society.

(4) Subject to the general or special orders of the State Government, the Deputy Commissioner or the Registrar may delegate to an officer not below the rank of an Assistant Commissioner or an Assistant Registrar, the powers exercisable by the Deputy Commissioner or the Registrar under this section.]

102. *Registrar or person empowered by him to be a civil court for certain purposes.*—The Registrar or any person empowered by him in this behalf shall be deemed, when exercising any powers

35. Inserted by Mysore Act 40 of 1964.

under this Act for the recovery of any amount by the attachment and sale or by sale without attachment of any property, or when passing any orders on any application made to him for such recovery, or for taking a step-in-aid of such recovery, to be a civil court for the purposes of Article 182 of the First Schedule to the [35A][Indian Limitation Act, 1908, (Central Act IX of 1908).

103. *Attachment of property before award or order.*—[35B][(1)] If the Registrar is satisfied on an application, report, enquiry or otherwise, that any person with intent to delay or obstruct the enforcement of any order, decision or award that may be made against him under the provisions of this Act,—

(*a*) is about to dispose of the whole or any part of his property, or

(*b*) is about to remove the whole or any part of his property from the jurisdiction of the Registrar, the arbitrator, or the liquidator as the case may be,

he may, unless adequate security is furnished, direct the attachment of the said property ; and such attachment shall have the same effect as it made by a competent civil court.

[36][(2) Where the Registrar directs attachment of the property under sub-section (1), he shall issue a notice calling upon the person whose property is so attached to furnish security which he thinks adequate within a specified period ; and if the person fails to provide the security so demanded, the Registrar may confirm the order and after the decision in the dispute or the completion of the proceedings referred to in the foregoing sub-section may direct the disposal of the property so attached towards the claim if awarded.

(3) Attachment made under this section shall not affect the rights, subsisting prior to the attachment of the property, of persons not parties to the proceedings in connection with which the attachment is made, or bar any person holding a decree against the person whose property is so attached from applying for the sale of the property under attachment in execution of such decree.]

104. *Recovery of sums due to Government.*—(1) All sums due from a co-operative society or from an officer or member or past member of a co-operative society as such to Government including any costs awarded to Government under any provision of this Act, may, on a certificate issued by the Regisrar in this behalf, be recovered in the same manner as arrears of land revenue.

35A. Now see the Limitation Act, 1963 (Central Act 36 of 1963).

35B. Renumbered by Act 40 of 1964.

36. Added by Mysore Act 40 of 1964.

(2) Sums due from a society to Government and recoverable under sub-section (1) may be recovered, firstly from the property of the society; secondly, in the case of a society the liability of the members of which is limited from the members, past members or the estates of deceased members, subject to the limit of their liability; and, thirdly, in the case of other societies, from the members, past members or the estates of deceased members:

Provided that the liability of past members and the estates of deceased members shall in all cases be subject to the provisions of section 25.

[37][104A. *Application of this Chapter to Co-operative Societies in other States.*—The provisions of this Chapter and all rules made under this Act relating to, or in any manner connected with the recovery of the sum, specified in section 103 shall apply with such modifications, if any, as may be directed by the State Government in regard to the recovery of like sums due to co-operative societies registered or deemed to be registered under any law for the time being in force in any State in India notified in this behalf by the State Government in the official Gazette as if such co-operative societies had been registered in the State of Mysore under this Act.]

CHAPTER XIII.

Appeals, Revision and Review.

105. *Appeals to the Tribunal.*—Any person aggrieved by,—

(*a*) and decision of the Registrar made under clause (*a*) of sub-section (1) of section 71; or

(*b*) any decision of the person invested by the State Government with powers in that behalf under clause (*b*) of sub-section (1) of section 71;

(*c*) any award of an arbitrator under clause (*c*) of sub-section (1) of section 71; or

(*d*) and determination of a Liquidator under clause (*f*) of sub-section (2) of section 74;

(*e*) any order made under section 103 with a view to preventing any delay or obstruction in the execution of any decision or award that may be made under section 71;

may within sixty days from the date of the decision, award or order, as the case may be, appeal to the Tribunal.

37. Inserted by Mysore Act 40 of 1964.

[38][105A. *Appeals relating to admission of members to societies.*—(1) Any person who has made an application for admission as a member under sub-section (3) of section 16 may appeal to the Registrar against any refusal of the co-operative society to admit him as a member or against any failure on its part within the period referred to in sub-section (4) of section 16 to admit him a as member or to send a notice of its refusal to admit.

(2) Every appeal under sub-ection (1) hall be made by a petition in writing within sixty days by the person seeking admision of the communication of refusal or within sixty days on which the admission shall be deemed to have been refused under sub-section (4) of section 16 as the case may be. Such appeal shall be accompanied by a fee of rupees five.

(3) The Registrar shall, after causing reasonable notice to be given to the co-operative society and also to the person seeking admission, and giving them a reasonable opportunity to make their representations, if any, in writing, by order, direct either that the person shall be admitted by he co-operative society or that he need not be admitted by the society, and in the former case the co-operative society shall give effect to the decision within ten days of the receipt of the order.

(4) Before making an order under sub-section (3) on an appeal against any refusal of the co-operative society to admit a person as a member, the Registrar may require the co-operative society to disclose to him the reasons for such refusal and on the failure or refusal of the co-operative society to disclose such reasons, the Registrar may presume that the disclosure if made would be unfavourable to the co-operative society.

(5) All proceedings in appeals under this section or in relation thereto shall be confidential, and no suit, prosecution or other legal proceedings shall be in respect of any allegation made in such proceedings, whether orally or otherwise.]

106. *Appeals to other authorities.*—(1) An appeal shall lie under this section against,—

(*a*) an order of the Registrar made under sub-section (2) of section 7 refusing to register a co-operative society;

(b) an order of the Registrar made under sub-section (4) of section 12 refusing to register an amendment of the bye-laws of a co-operative society;

---

38. Inserted by Mysore Act 40 of 1964.

[39][(c) x x x]

(*d*) an order of the Registrar under sub-section (2) of section 27;

(*e*) an order of the Registrar removing the committee of a co-operative society made under section 30;

(*f*) the seizure and impounding of books or property under section 66;

(*g*) an order made by the Registrar under section 67 apportioning the costs of an inquiry held under section 64 or an inspection made under section 65;

(*h*) an order of the Registrar under section 68;

(i) on order ofsurcharge made by the Registar under section 69;

(*j*) an order made by the Registrar under section 72 directing the winding up of a co-operative society;

(*k*) any order made by the Liquidator of a co-operative society in exercise of the powers conferred on him by section 74, other than a determination under clause (*f*) of sub-section (2) of that section;

(*l*) an order made by the Registrar under section 101; or

(*m*) an order for attachment of any property made by the Registrar under section 103 other than an order referred to in clause (*e*) of section 105.

(2) An appeal against any act, decision or order under sub-section (1) shall be made within sixty days from the date of the act, decision or order,—

[40][(*a*) if the act, decision or order was made by the Registrar, to the State Government;

(*b*) if the act, decision or order was made by any other officer, to that officer's immediate superior officer].

[41][x x x]

107. *Revision by Tribunal.*—The Tribunal may *suo motu* or on satisfying itself as to legality or propriety of any decision or order of any proceedings in which an appeal lies to it for the purpose of satisfying itself as to the legality or propriety of any decision or order passed and if in any case it shall appear to the Tribunal that any

39. Omitted by Mysore Act 40 of 1964.
40. Substituted by Mysore Act 40 of 1964.
41. Explanation omitted by Mysore Act 40 of 1964.

such decision or order should be modified, annulled or revised, the Tribunal may pass such order thereon as it may deem fit.

108. *Powers of revision of State Government.*—The Government *suo motu* at any time and on application of any person aggrieved, within a period of six months from the date of any order, may call for and examine the record of any case or proceedings of any officer subordinate to it except those subject to appeal or revision by the Tribunal or those in respect of which an appeal has been made to the State Government under section 106, and the State Government after such enquiry as it deems fit is satisfied that the order of the officer is contrary to law and has resulted in a miscarriage of justice, pass such orders thereon as the State Government deems just:

Provided that no order shall be made to the prejudice of any person under this section unless he has been given a reasonable opportunity of being heard.

CHAPTER XIV.

Offences and Penalties

109. *Offences.*—(1) Any person other than a co-operative society carrying on business under any name or title of which the word "Co-operative" or its equivalent in any Indian Language, is part, without the sanction of the State Government, shall be punishable with a fine which may extend to two hundred rupees.

[42][(1A) If default is made in giving effect to the order of the Registrar within the period specified in sub-section (3) of section 105A, the co-operative society and every officer of the society who is in default shall be punishable with fine which may extend to one thousand rupees or with further fine which may extend to one hundred rupees for every day after the first during which the default continues.]

(2) Any member or past member or the nominee, heir or legal representative of a deceased member of a co-operative society who contravenes the provisions of section 32 or 33 by disposing of any property in respect of which the society is entitled to have a first charge under that section or do any other act to the prejudice of such claim, shall be punishable with fine which may extend to two hundred rupees.

---

42. Inserted by Mysore Act 40 of 1964.

(3) A co-operative society or an officer or member thereof wilfully making a false return or furnishing false information, or any person wilfully or without any reasonable excuse disobeying any summons, requisition or lawful written order issued under the provisions of this Act or wilfully not furnishing any information or handing over any documents or property required from him by a person or body of persons authorised in this behalf under the provisions of this Act, shall be punishable with fine which may extend to two thousand rupees.

(4) Any employer, who without sufficient cause, fails to make the deduction under sub-section (2) of section 34, or fails to pay to a co-operative society the amount deducted by him under sub-section (2) of section 34 within a period of fourteen days from the date on which such deduction is made, shall without prejudice to any action that may be taken against him under any law for the time being in force, be punishable with fine which may extend to two thousand rupees.

(5) If default is made in complying with provisions of sub-section [43][(4)] of section 16, sub-clause (ii) of clause (*b*) of sub-section (1) of section 24, sub-section (1) of section 28, section 56, section 58, section 59, section 60, or section 62, the co-operative society, and every officer or member of committee of the society who is in default shall be punishable with fine which may extend to two hundred rupees.

(6) If any person—

(i) not eligible to become a member under section 17 applies to a co-operative society for admission as a member, or becomes a member, or after ceasing to be a member under sub-section (2) of that section, acts as a member;

(ii) exercises the rights of a member in contravention of the provisions of section 19;

(iii) wilfully fails to furnish the information or document in contravention of the provisions of sub-section (3) of section 87;

(iv) grants a lease of the mortgaged property in contravention of sub-section (1) of section 95,

shall be punishable with fine which may extend to two hundred rupees.

110. *Offences by companies.*—(1) Where as offence under sub-section (1) or sub-section (4) of section 109 or under any rule has

43. Substituted by Mysore Act 40 of 1964.

been committed by a company, every person who, at the time the offence was committed, was in charge of, and was respnsible to, the company for the conduct of the business of the company, as well as the company, shall be deemed to be guilty of the offence and shall be liable to be proceeded against and punished accordingly :

Provided that nothing contained in this sub-section shall render any such person liable to any punishment provided in the aforesaid sub-section or in any rules, if he proves that the offence was committed without his knowledge or that he exercised all due diligence to prevent the commission of such offence.

(2) Notwithstanding anything contained in sub-section (1), where an offence under sub-section (1) or (4) of section 109 or any rule has been committed by a company and it is proved that the offence has been committed by the consent of connivance of or is attributable to any neglet on the part of any director, manager, secretary or other officer of the company, such director, manager, secretary or other officer shall also be deemed to be guilty of that offence and shall be liable to be proceeded against and punished accordingly.

Explanation.—For the purposes of this section,—

(*a*) " company " means a body corporate, and includes a firm or other association of individuals ; and

(*b*) " director " in relation to firm means a partner of the firm.

111. *Cognizance of offences*.—(1) No court inferior to that of a Magistrate of the First Class shall try any offence under this Act.

(2) No prosecution shall be instituted under this Act without the previous sanction of the Registrar and such sanction shall not be given—

(i) without giving to the person concerned an opportunity to represent his case ; and

(ii) if the Registrar is satisfied that the person concerned acted in good faith.

CHAPTER XV.

MISCELLANEOUS.

112. *Prohibition against the use of the word " Co-operative "*.—No person other than a co-operative society shall trade or carry on business under any name or title of which the word " co-operative " or its equivalent in any Indian language is part :

Provided that nothing in this section shall apply to the use by any person or his successor in interest of any name or title under which he carried on business at the date on which the Co-operative Societies Act, 1912 (Central Act II of 1912), came into operation.

113. *Address of a co-operative society*.—Every co-operative society shall have an address registered in accordance with the rules to which all notices and communications may be sent and shall send to the Registrar notice of any change thereof within thirty days of the change.

114. *Copy of Act, Rules and Bye-laws to be open to inspection*.—Every co-operative society shall keep a copy of this Act, the rules and its bye-laws open to inspection free of charge at all reasonable times at the registered address of the society.

115. [44][*Amendment of bye-laws of co-operative societies in certain circumstances*].—(1) If it appears to the Registrar that amendments of the bye-laws of a co-operative society [45][xxx] are necessary or desirable in the interest of such society in so far as they relate to (i) the objects of such society; (ii) the territorial jurisdiction of such society; (iii) the persons who can become members of such society or (iv) bringing such bye-laws in conformity with the provisions of this Act or the rules, the Registrar may place before a meeting of the general body of the society held in such manner as may be prescribed by rules, the proposed amendments.

(2) If the amendments are approved by resolutions passed by a majority of the members present and voting at the said meeting either without modifications or modification to which the Registrar agrees, the Registrar shall register the amendments.

(3) If the amendments are not approved and registered under sub-section (2), the Registrar shall refer the matter to the State Government.

(4) On receipt of a reference under sub-section (3), the State Government shall after giving the co-operative society an oppotrunity to be heard, and after holding such inquiry as it deems fit, decide the amendments, if any, to be made in the bye laws, and the Registrar shall register the amendments in accordance with the decision of the State Government.

---

44. Substituted by Mysore Act 40 of 1964.
45. Omitted by Mysore Act 40 of 1964.

(5) The Registrar shall forward to the society a copy of the amendments registered under sub-section (2) or (4) together with a certificate signed by him and such certificate shall be conclusive evidence that the amendments have been duly registered.

116. *Orders to be pronounced.*—Every order, decision or award made or given by the Registrar, or any officer or other person or a Liquidator, under this Act, shall be pronounced on the day on which the case is finally heard or on some future day of which due notice shall be given to the parties.

[46][117. *Procedure for settlement of disputes and power of the Registrar or any other person to whom a dispute is referred for decision under section* 70.—(1) The Registrar or any other person to whom a dispute is referred for decision under section 70, hearing a dispute under section 71 shall hear the dispute in the manner prescribed, and shall have power to summon and enforce attendance of witnesses including the parties interested or any of them and to compel them to give evidence on oath, affirmation or affidavit, and to compel the production of documents by the same means and as far as possible in the same maner, as is provided in the case of a civil court by the Code of Civil Procedure, 1908.

(2) Except with the permission of the Registrar or any other person deciding a dispute, as the case may be, no party shall be represented at the hearing of a dispute by a legal practitioner.

(3) (*a*) If the Registrar or any other person to whom a dispute is referred is satisfied that a person, whether he be a member of the co-operative society or not has acquird any interest in the property of a person who is a party to a dispute he may order that the person who has acquired the interest in the property may join as a party to the dispute; and any decision that may be passed on the reference by the Registrar or his nominee or any other person shall be binding on the party so joined, in the same manner as if he were an original party to the dispute.

(*b*) Where a dispute has been instituted in the name of the wrong person, or where all the defendants have not been included, the Registrar or any other person to whom a dispute is referred for decision under section 70 may, at any stage of the hearing of the dispute, if satisfied that the mistake was *bona fide*, order any other person to be substituted or added as a plaintiff or a defendant, upon such terms as he thinks just.

---

46. Substituted by Mysore Act 40 of 1964.

(*c*) The Registrar or any other person to whom a dispute is referred for decision under section 70, may, at any stage of the proceedings, either upon or without the application of any party, and on such terms as may appear to the Registrar, or any other person deciding a dispute, as th ecase may be, to be just, order that the name of any party improperly joined whether as plaintiff or defendant be struck out, and that the name of any person who ought to have been joined whether as plaintiff or defendant or whose presence before the Registrar, or any other person deciding a dispute under section 70, as the case may be, may be necessary in order to enable the Registrar or such person effectually and completely to adjudicate upon and settle all the questions invovled in the dispute, be added.

(*d*) Any person who is a party to the dispute and entitled to more than one relief in respect of the same cause of action may claim all or any of such reliefs; but if he omits to claim for all such reliefs, he shall not forward a claim for any relief so omitted, except with the leave of the Registrar or any other person to whom a dispute is referred for decision under section 70].

118. *Bar of jurisdiction of courts.*—(1) Save as provided in this Act, no civil or revenue court shall have any jurisdiction in respect of,—

(*a*) the registrtaion of a co-operative society or bye-laws or of an amendment of a bye-law;

(*b*) the removal of a committee;

(*c*) any dispute required under section 70 to be referred to the Registrar or the recovery of moneys under section 100;

(*d*) any matter concerning the winding up and the dissolution of a co-operative society.

(2) While a co-operative society is being wound up, no suit or other legal proceedings relating to the business of such society shall be proceeded with, or instituted against, the Liquidator as such or against the society or any member thereof, except by leave of the Registrar and subject to such terms as he may impose.

(3) Save as provided in this Act, no order, decision or award made under this Act shall be questioned in any court on any ground whatsoever.

119. *Application of Limitation Act.*—The provisions of sections 4, 5, 12 and 14 of the Indian Limitation Act, 1908, shall be applicable to the filing of any appeal or application for revision under this Act.

120. *Power to exempt societies from conditions of registration.*—Notwithstanding anything contained in this Act the State Government may, by special order published in the official Gazette in each case and subject to such conditions, if any, as it may impose, exempt any co-operative society from any of the requirements of this Act as to registration.

121. *Power to exempt societies.*—The State Government may, by general or special order published in the official Gazette, exempt any co-operative society or any class of societies from any of the provisions of this Act or may direct that such provisions shall apply to such society or class of societies with such modifications as may be specified in the order.

122. *Register of Members.*—Any register or list of members or shares kept by any co-operative society shall be *prima facie* evidence of any of the following particulars entered therein :—

(*a*) the date on which the name of any person was entered in such register or list as a member ;

(*b*) the date on which any such person ceased to be a member.

123. *Proof of entries in co-operative societies' books.*—(1) A copy of any entry in a book of a co-operative society regularly kept in the course of its business, shall, if certified in such manner as may be prescribed, be received in any suit or legal proceedings as *prima facie* evidence of such entry and shall be admitted as evidence of the matters, transactions and accounts therein recorded in the same manner and to the same extent as the original entry itself is admissible.

(2) A co-operative society may grant copies of any document obtained and kept by it in the course of its business, or of any entries in such document ; and any copy so granted shall, when certified in such manner as may be prescribed, be admissible in evidence for any purpose in the same manner and to the same extent as the original document or the entries therein, as the case may be.

(3) No officer of a co-operative society and no officer in whose office the books of a co-operative society are deposited after liquidation shall, in any legal proceedings to which the society or the Liquidator is not a party, be compelled to produce any of the society's books or documents the contents of which can be proved under this section, or to appear as a witness to prove the matters, transactions and accounts therein recorded, except under order of the court, Tribunal or the arbitrator made for special cause.

124. *Service of notice under the Act.*—Every notice or order issued or made under this Act may be served on any person, by properly addressing it to the last known place of residence or business of such person prepaying and posting by registered post a letter containing the notice or order and unless the contrary is proved, such service shall be deemed to have been effected at the time as which the letter be delivered in the ordinary course.

125. *Notice necessary in suits.*—No suit shall be instituted against a co-opeartive society or any of its officers in respect of any act touching the constitution, management or the business of the society until the expiration of two months next after notice in writing has been delivered to the Registrar or left at his office, stating the cause of action, the name, description and place of residence of the plaintiff and the relief which he claims; and the plaint shall contain a statement that such notice has been so delivered or left.

126. *Acts of co-operative societies not to be invalidated by certain defects.*—No act of a co-operative society or any committee or of any officer shall be deemed to be invalid by reason only of the existence of any defect in the Institution of the society or the committee or in the appointment or election of an officer or on the ground that such officer was disqualified for his appointment.

127. *Indemnity.*—No suit, prosecution or other legal proceedings shall lie against the Registrar or any person subordinate to him or acting on his authority in respect of anything in good faith done or purporting to have been done under this Act.

128. *Companies Act, 1956, not to apply.*—The provisions of the Companies Act, 1956 (Central Act 1 of 1956), shall not apply to co-operative societies.

129. *Powers to make rules.*—(1) The State Government may, for the whole or any part of the State and for any class of co-operative societies after previous publication by notification in the official Gazette, make rules to carry out the purpose of this Act.

(2) In particular and without prejudice to the generality of the foregoing power, such rules may provide for all or any of the following matters, namely:—

(*a*) the applicant to whom the order refusing the registration of a co-operative society may be sent by the Registrar;

(*b*) the procedure and conditions for change in the form and extent of the liability of a co-operative society;

(*c*) the matters in respect of which a co-operative society shall or may make bye-laws;

(*d*) the procedure to be followed for amendment of bye-laws by a co-operative society;

(*e*) the qualifications of individuals who may be admitted as members of co-operative societies;

(*f*) the provision for a second or casting vote by the chairman of a meeting of a co-operative society;

(*g*) the appointment by a co-operative society of one of its members to represent and vote on its behalf at a meeting of another co-operatvie society of which it is a member;

(*h*) the maximum number of shares or portion of the share capital of a co-operative society which may be held by an individual member;

(*i*) the procedure for the nomination of a person to whom the share or interest of a member on his death may be transferred or the value thereof may be paid;

(*j*) the mode in which the value of a deceased member's share shall be ascertained;

[47][(*k*) conduct of elections to the committees of co-operative societies by the general body including the appointment of Returning Officers and the powers and functions of such Returning Officers;]

(*l*) the requisitioning of a general meeting of a co-operative society;

(*m*) the remuneration payable to a new committee or administrators appointed in place of a committee removed by the Registrar;

(*n*) the qualifications and disqualifications for membership of committee of a co-operatvie society, [48][the authority competent to decide questions of disqualification and appeals from such decisions;]

(*o*) [49][the recruitment and conditions of service of employees of co-operative societies;]

(*p*) the prohibition against officers of a co-operative society being interested in contracts with the society;

(*q*) the matters connected with direct and indirect partenership of the State Government in co-operative societies;

---

47. Substituted by Mysore Act 40 of 1964.
48. Added by Mysore Act 40 of 1964.
49. Sub. by Act 40 of 1964.

(*r*) the rate at which dividend may be paid by co-operative societies;

(*s*) the objects of the reserve fund of a co-operative society and mode of its investment;

(*t*) the mode of disposal of reserve fund of a co-operative society on its winding up;

(*u*) the extent and conditions subject to which a co-operative society may receive deposits and loans;

(*v*) the restrictions on transactions by a co-operative society with non-members;

(*w*) restrictions on grant of loans by a co-operative society against its shares;

(*x*) the form and standards of fluid resources to be maintained by co-operative societies accepting deposits and granting cash credits;

(*y*) the levy of audit fees on co-operative societies;

(*z*) the procedure to be followed in proceedings before the Registrar, arbitrator or other person deciding disputes [50][and the fees payable to arbitrators;]

(*aa*) the conditions subject to which assets of a co-operative society shall vest in a liquidator and the procedure to be adopted in winding up of a co-operative society;

[51][(*bb*) the procedure for recovery of amounts due or payable to a co-operative society and for the transfer of property under section 101-B;]

(*cc*) the mode of making attachment before judgment;

[51][(*dd*) the procedure and conditions for the issue redemption, re-issue, transfer, replacement or conversion of debentures issued by a society to which Chapter XI is applicable;

(*dd*-1) the maximum amount of principal, the rate of interest and other conditions for the guarantee of debentures issued by a society to which Chapter XI is applicable;

(*dd*-2) the qualifications and methods of appointment of an officer to effect sale under section 89 and the powers and functions which such an officer may exercise;

(*dd*-3) for the appointment of a receiver of the produce and income of the mortgaged property for sale under sec-

50. Added by Mysore Act 40 of 1964.
51. Substituted by Mysore Act 40 of 1964.

tion 89, the conditions in which he may be appointed or removed, the powers and functions which he may exercise and the expenses of management and remuneration which he may receive ;

(*dd*-4) the circumstances in which action may be taken by a Land Development Bank against a mortgagor under section 91 ;

(*dd*-5) in case of sale of immovable property under Chapter XI—

(i) the procedure for proclamation and conduct of the sale and the conditions on which the proposed sale may be abandoned ;

(ii) the method of calculating the expenses incidental to the sale or proposed sale ;

(iii) the procedure for the receipt of deposits and disposal of the proceeds of sale ;

(iv) the procedure for a resale if a proposed sale is abandoned or the purchase money is not deposited within the prescribed time and the penalty to be levied against the purchaser who fails so to deposit the purchase money ;

(v) the form and method of disposal of money by a Land Development Bank under section 89-B ;

(vi) the form of sale certificate under section 89-C ;

(vii) the procedure for the delivery by the Court to the purchaser of the property purchased under section 89-C ;

(viii) the form of the notice referred to in section 97 ; and

(ix) the fee payable for the service of such notices and the manner of serving such notices, on the landlord named in such notices ;

(*dd*-6) the time within which and the procedure according to which property purchased by a Land Development Bank at a sale of immovable property under Chapter XI shall be disposed of by the Bank ;][51]

(*ee*) the manner of registering the address of co-operative society ;

(*ff*) the account books and registers to be kept by a co-operative society and power of Registrar to direct the accounts and books to be written up ;

(*gg*) the manner of certification of entries in the books of a co-operative society and of copies of documents kept by it in the course of its business;

(*hh*) the statements and returns to be furnished by co-operative sqcieties to the Registrar;

(*ii*) the restrictions on persons appearing as legal practitioners;

(*jj*) the inspection of documents and the levy of fees for granting certified copies thereof; and

(*kk*) the matters expressly required or allowed by this Act to be prescribed;

[52][(*ll*) any other matter necessary for giving effect to the purposes of this Act.]

(3) In making a rule under this section the State Government may provide that a person guilty of a breach thereof, shall be punishable with fine which may extend to two hundred rupees.

[53][(4) A rule under this Act may be made with retrospective effect and when such a rule is made the reasons for making the rule shall be specified in a statement laid before both Houses of the State Legislature. Subject to any modification made under section 130 every rule made under this Act shall have effect as if enacted in this Act.]

130. *Rules and orders to be laid before State Legislature.*—Every notification issued under sections 37, 54 and 132, every order made under sections 120 and 121, and every rule made under section 129 shall as soon as may be, after it is issued or made be laid before each House of the State Legislature while it is in session for a total period of thirty days which may be comprised in one session or in two or more sessions and if before the expiry of the said period, either House of the State Legislature makes any modification in the notification, order or rule or directs that the notification, order or rule shall not have effect and if the modification or direction is agreed to by the other House the notification, order or rule shall thereafter have effect only in such modified form or be of no effect, as the case may be.

131. *Repeal and savings.*—The Bombay Co-operative Societies Act, 1925 (Bombay Act VII of 1925), as in force in the Bombay Area. the Madras Co-operative Societies Act, 1932 (Madras Act IV

52. Added by Mysore Act 40 of 1964.
53. Inserted by Mysore Act 40 of 1964.

of 1932) and the Madras Co-operative Land Mortgage Banks Act, 1934 (Madras Act X of 1934), as in force in the Madras Area, the Coorg Co-operative Societies Act, 1936 (Coorg Act II of 1936), as in force in Coorg District, the Mysore Co-operative Societies Act, 1948 (Mysore Act LII of 1948) as in force in the Mysore Area, the Hyderabad Co-operative Societies Act, 1952 (Hyderabad Act XVI of 1952), and the Hyderabad Co-operative Land Mortgage Banks Act, 1349 F (Hyderabad Act II of 1349 Fasli), as in force in the Hyderabad Area, are hereby repealed:

Provided that any co-operative society existing on the date of commencement of this Act which has been registered or deemed to be registered under any of the aforesaid repealed enactments shall be deemed to be registered under this Act; and the bye-laws of such society shall so far as they are not inconsistent with the provisions of this Act or the rules made thereunder, continue in force until altered or rescinded in accordance with the provisions of this Act and the rules made thereunder:

Provided further that subject to the preceding proviso section 6 of the Mysore General Clauses Act, 1899 (Mysore Act III of 1899) shall be applicable in respect of the repeal of the said enactments and sections 8 and 24 of the said Act shall be applicable as if the said enactments had been repealed and re-enacted by a Mysore Act.

132. *Power to remove difficulties.*—(1) If any difficulty arises in giving effect to the provisions of this Act in consequence of the transition to the said provisions from the provisions of the Acts in force immediately before the commencement of this Act, the State Government, may, by notification in the official Gazette, make such provisions as appear to it to be necessary or expedient for removing the difficulty.

(2) If any difficulty arises in giving effect to the provisions of this Act (otherwise than in relation to the transition from the provisions of the Acts in force before the commencement of this Act), the State Government may by notification make such provisions, not inconsistent with the purposes of this Act, as appear to it to be necessary or expedient for removing the difficulty.

THE MYSORE ELECTRICITY (TAXATION ON CONSUMPTION) ACT, 1959 (14 OF 1959)

ARRANGEMENT OF SECTIONS

Sections.

1. Short title, extent and commencement.
2. Definitions.
3. Levy of tax on consumption of energy.
4. Payment of Electricity Tax.
5. Books of accounts, etc.
6. Inspecting Officers.
7. Recoveries.
8. Power to State Government to notify exemptions and reductions of tax.
9. Penalties.
10. Power to make rules.
11. Rules and Notifications to be laid before State Legislature.
12. Repeal and savings.
13. Repeal of Mysore Ordinance No. 2 of 1959 and savings.
14. Power to remove difficulties.

MYSORE ACT No. 14 OF 1959.

(First published in the Mysore Gazette *on the Tenth Day of September,* 1959.)

THE MYSORE ELECTRICITY (TAXATION ON CONSUMPTION) ACT, 1959.

An Act to provide for the levy of tax on the consumption of electrical energy in the State of Mysore.

Whereas it is expedient to provide for the levy of tax on consumption of electrical energy in the State of Mysore;

BE it enacted by the Mysore State Legislature in the Tenth Year of the Republic of India as follows:—

1. *Short title, extent and commencement.*—(1) This Act may be called the Mysore Electricity (Taxation on Consumption) Act, 1959.

(2) It extends to the whole of the State of Mysore.

(3) The provisions of this Act, except section 13, shall be deemed to have come into force on the first day of July, 1959.

2. *Definitions.*—In this Act, unless the context otherwise requires,—

(1) "consumer" includes a local auhority, company or other person to whom energy is supplied by a licensee on payment of charges or otherwise, and a licensee or other person who consumes energy generated by himself, but does not include a licensee to whom energy is supplied by the State Electricity Board for supply to others; and the word "consume" with its grammatical variations shall be construed accordingly;

Explanation:—Where a licensee to whom energy is supplied by the State Electricity Board for supply to others, himself consumes any part of the energy, he shall be deemed to be a consumer in respect of energy so consumed.

(2) "energy" means electrical energy;

(3) "licensee" means—

(*a*) the State Electricity Board constituted under section 5 of the Electricity (Supply) Act, 1948 (Central Act LIV of 1948);

(*b*) any person licensed under Part II of the Indian Electricity Act, 1910 (Central Act IX of 1910), to supply energy and includes any person who has obtained the sanction of the State Government under section 28 of the said Act ; and

(*c*) the State Government when it is engaged in the business of supplying energy ;

(4) "notification" means a notification published in the Official Gazette ;

(5) "prescribed" means prescribed by rules made under this Act.

3. *Levy of tax on consumption of energy.*—Subject to the provisions of this Act, there shall be levied and paid to the State Government on the units of energy consumed every month, a tax (hereinafter referred to as "electricity tax") calculated at a rate not exceeding three naye paise per unit of energy as may, by notification, be specified by the State Government, and different rates may be specified in respect of different classes of consumers :

Provided that where the units of energy supplied to a consumer for non-domestic purposes are not determined by a meter, but—.

(*a*) the units of energy consumed are determined on the basis of any formula adopted by the licensee, the electricity tax shall be levied and paid on the units of energy determined on the basis of such formula ; or

(*b*) where flat rates are charged by the licensee for the supply of energy to any consumer, the electricity tax shall be levied and paid as follows :—

For every lamp of less than 30 Watts—Ten naye paise per mensem.

Fore every lamp of 30 Watts or more, but less than 40 watts—Thirteen naye paise per mensem.

For every lamp of 40 Watts or more, but less than 60 Watts—Twenty naye paise per mensem.

For every lamp of 60 Watts or more, but not exceeding 100 Watts—Thirty-three naye paise per mensem.

And for every additional 15 Watts or fraction thereof in excess of 100 Watts in any lamp—Three naye paise per mensem.

4. *Payment of electricity tax.*—( ) Every licensee shall collect and pay to the State Government at the time and in the manner prescribed, the electricity tax payable under this Act on the units of energy supplied by him to consumers. The tax so payable shall be a first charge on the amounts recoverable by the supplier for the

energy supplied by him and shall be a debt due by him to the State Government:

Provided that where the licensee has been unable to recover the amounts due to him for the energy supplied by him he shall not be liable to pay the tax in respect of the energy so supplied.

(2) A licensee may be granted a rebate of such amount, as may from time to time be determined by the State Government regard being had to the cost of collection of the electricity tax incurred by such licensee:

Provided that the amount of rebate shall not exceed two per cent of the electricity tax collected by the licensee.

(3) Every person, who consumes energy generated by himself, or who supplies energy to any other person free of charge, shall pay, or collect and pay, as the case may be, to the State Government, at the time and in the manner prescribed, the electricity tax payable under section 3 on the units of energy consumed by himself or supplied to such other person.

(4) When any consumer fails or neglects to pay at the time and in the manner prescribed, the amount of electricity tax due from him, the licensee or, as the case may be, the person supplying energy free of charge, may without prejudice to the right of the State Government to recover the amount under section 7, after giving not less than seven clear days' notice in writing to such person, cut off supply of energy to such person; and he may, for that purpose, exercise the power conferred on a licensee by sub-section (1) of section 24 of the Indian Electricity Act, 1910, for the recovery of any charge or sum due in respect of energy supplied by him.

(5) Nothing in this section shall apply—

(*i*) to any person who generates energy for the purpose of supplying it for the use of vehicles or vessels;

(*ii*) to the consumption of energy generated by means of generators not exceeding five kilowatts in capacity.

5. *Books of account, etc.*—Every licensee and every person not being a licensee referred to in sub-section (3) of section 4 shall keep books of account, in the prescribed form and submit to the State Government or to the prescribed officer, returns in such form and at such times as may be prescribed, showing the units of energy consumed by him or supplied by him to each consumer, as the case may be, and the amount of tax payable thereon and recovered or paid by him under this Act, or showing such other particulars as may be prescribed.

6. *Inspecting Officers.*—(1) The State Government may, by notification, appoint Inspecting Officers to inspect the prescribed books of account kept under section 5.

(2) (*a*) Where an offence under sub-section (1) has been exercise such powers as may be prescribed for the purpose of carrying into effect the provisions of this Act and the rules made thereunder.

(3) Every Inspecting Officer appointed under this section shall be deemed to be a public servant within the meaning of section 21 of the Indian Penal Code (Central Act XLV of 1860), and the Prevention of Corruption Act, 1947 (Central Act II of 1947).

7. *Recoveries.*—Any sum due on account of electricity tax, if not paid at the time and in the manner prescribed, shall be deemed to be in arrears, and thereupon such interest not exceeding twelve per cent per annum which the State Government may by general or special order fix shall be payable on such sum ; and the sum, together with any interest thereon, shall be recoverable either through a civil court or as an arrear of land revenue,—

(i) if the sum was payable under sub-section (1) of section 4 either from the consumer or, subject to the proviso to the said sub-section from the license, at the option, of the State Government;

(ii) if the sum was payable under sub-section (3) of section 4, either from the consumer or from the person supplying energy free of charge, at the option of the State Government, or from the person who generates energy for his own consumption.

8. *Power of State Government to notify exemptions and reductions of tax.*—The State Government may, by notification make an exemption or reduction in rate in respect of the tax payable under this Act—

(i) on energy supplied or consumed for any specified purpose or

(ii) by any class of consumers.

9. *Penalties.*—(1) If any person liable under section 5 to keep books of acount or submit returns fails to keep or submit the same in the manner prescribed or obstructs an Inspector in the exercise of his powers and duties under this Act, or contravenes any rule made under section 10, he shall, on conviction, be punished with fine which may extend to five hundred rupees.

(2) The Inspecting Officers shall perform such duties and committed by a company, every person who, at the time the offence was committed, was in charge of, and was responsible to, the company for the conduct of the business of the company, as well as the com-

pany, shall be deemed to be guilty of the offence and shall be liable to be proceeded against and punished accordingly :

Provided that nothing contained in this clause shall render any such person liable to any punishment provided in the aforesaid sub-section if he proves that the offence was committed without his knowledge or that he exercised all due diligence to prevent the commission of such offence.

(b) Notwithstanding anything contained in clause (*a*) where an offence under sub-section (1) has been committed by a company and it is proved that the offence has been committed with the consent or connivance of, or is attributable to any neglect on the part of, any director, manager, secretary or other officer of the company, such director, manager secretary or other officer shall also be deemed to be guilty of that offence and shall be liable to be proceeded against and punished accordingly.

Explanation.—For the purposes of this sub-section,—

(*a*) "company" means a body corporate, and includes a firm or other association of individuals ; and

(*b*) "director" in relation to a firm means a partner of the firm.

10. *Power to make rules.*—(1) The State Government may, by notification, make rules to carry out the purposes of this Act.

(2) In particular and without prejudice to the generality of the foregoing power, the State Government may make rules.—

(*a*) prescribing the time and manner of payment of the electricity tax under sections 3 and 4 ;

(*b*) prescribing the form of the books of acount to be kept and the times at which the form in which and officers to whom the returns required by section 5 shall be submitted ;

(*c*) prescribing the powers and duties of Inspecting Officers : and

(*d*) providing for any other matter of which there is no provision or insufficient provision in this Act and for which provision is, in the opinion of the State Government, necessary for giving effect to the provisions of this Act.

11. *Rules and Notifications to be laid before State Legislature.*—Every rule made under section 10 and every notification issued under section 8 or 14 shall be laid as soon as may be after it is

made or issued before each House of the State Legislature while it is in session for a total period of thirty days which may be comprised in one session or in two or more sessions and if, before the expiry of the said period, either House of the State Legislature directs any modification in such rule or notification or directs that such rule or notification shall not have effect, and if the modification or direction is agreed to by the other House, the said rule or notification, as the case may be, shall thereafter have effect only in such modified form or be of no effect, as the case may be.

12. *Repeal and savings.*—The Mysore Electricity (Taxation on Consumption) Act, 1950 (Mysore Act XX of 1950), as in force in the Mysore Area, Part II of the Bombay Finance Act, 1932 (Bombay Act II of 1932) as in force in the Bombay Area and the Madras Electricity Duty Act, 1939 (Madras Act V of 1939), as in force in the Madras Area, shall stand repealed :

Provided that such repeal shall not affect—

(*a*) the previous operation of the said enactments or anything duly done or suffered thereunder ;

(*b*) any right, privilege, obligation or liability, acquired accrued or incurred under the said enactments ; or

(*c*) any penalty, forfeiture or punishment incurred in respect of any offence committed against the said enactments ; or

(*d*) any investigation, legal proceeding (including assessment proceeding) or remedy in respect of any such right, privilege, obligation, liability, forfeiture or punishment as aforesaid :

and any such investigation, legal proceeding or remedy may be instituted, continued or enforced any such Penalty, forfeiture or punishment may be imposed as if this Act had not been passed.

13. *Repeal of Mysore Ordinance No. 2 of 1959 and savings.*— The Mysore Electricity (Taxation on Consumption) Ordinance, 1959, is hereby repealed ;

Notwithstanding such repeal—

(i) any right, privilege, obligation or liability acquired, accrued or incurred under the said Ordinance ;

(ii) any penalty, forfeiture or punishment incurred in respect of any offence committed against the said Ordinance ; and

(iii) any appointment, notification, order, rule or form, made or issued or anything done or any action whatsoever taken under the said Ordinance;

shall be deemed to have been acquired, accrued or incurred, or made, issued, done or taken under this Act at the relevant time.

14. *Power to remove difficulties.*—(1) If any difficulty arises in giving effect to the provisions of this Act in consequence of the transition to the said provisions from be provisions of the enactments repealed by section 12 the State Government may, by notification, make such provisions as appear to it to be necessary or expedient for removing the difficulty.

(2) If any difficulty arises in giving effect to the provisions of this Act (otherwise than in relation to the transition from the provisions of the enactments repealed by section 12), the State Government may, by notification, make such provisions, not inconsistent with the purposes of this Act as appear to it to be necessary or expedient for removing the difficulty.

THE MYSORE APPROPRIATION (No. 3) ACT, 1959

ARRANGEMENT OF SECTIONS

Sections.

1. Short title.

2. Issue of Rs. 1,32,55,237 out of the Consolidated Fund of the State for the year 1959-60.

3. Appropriation.

MYSORE ACT No. 18 OF 1959

THE MYSORE APPROPRIATION (No. 3) ACT, 1959

(First published in the Mysore Gazette *on the Thirty-first Day of December* 1959).

(Received the assent of the Governor on the Thirty-first Day of December 1959).

An Act to authorise payment and appropriation of certain further sum from and out of the Consolidated Fund of the State for the services of the year ending on the thirty-first day of March, one thousand nine hundred and sixty.

WHEREAS it is expedient to authorise payment and appropriation of certain further sums from and out of the Consolidated Fund of the State for the service of the year ending on the thirty-first day of March, one thousand nine hundred and sixty ;

BE it enacted by the Mysore State Legistlature in the Tenth Year of the Republic of India as follows :—

1. *Short title*.—This Act may be called the Mysore Appropriation (No. 3) Act, 1959.

2. *Issue of Rs.* 1,32,55,237 *out of the Consolidated Fund of the State for the year* 1959-60.—From and out of the Consolidated Fund of the State there may be paid and applied further sums not exceeding those specified in column 3 of the Schedule amounting in the aggregate to the sum of one crore thirty-two lakhs fifty-five thousand two hundred and thirty-seven rupees towards defraying the several charges which will come in course of payment during the year ending on the thirty-first day of March, one thousand nine-hundred and sixty in respect of the services specified in column 2 of the Schedule.

3. *Appropriation*.—The sums auhtorised to be paid and applied from and out of the Cosolidated Fund of the State by this Act shall be appropriated for the Services and purposes expressed in the Schedule in relation to the year ending on the thirty-first day of March, one thousand nine-hundred and sixty.

THE SCHEDULE.

(*See* Sections 2 and 3).

2			3		
No. of Demand		*Services and Purposes*	*Sums not exceeding*		*Total*
			Voted by the Legislative Assembly	*Charged on the Consolidated Fund*	
	A.	EXPENDITURE MET FROM REVENUE	Rs.	Rs.	Rs.
2	7	Land Revenue	3,50,000	..	3,50,000
3	25	General Administration (except B and C)	3,48,235	22,000	3,70,235
	39	Public Health	41,000	..	41,000
23	40	Agriculture	4,00,000	..	4,00,000
24	40A.	Rural Development	11,50,000	..	11,50,000
28	47	Miscellaneous Departments	1,00,000	..	1,00,000
8	57	Miscellaneous	92,000	..	92,000
40	63-B.	Community Development Projects, National Extension Service and Local Development Works	31,13,000	..	31,13,000
		Total—A ..	55,94,235	22,000	56,16,235
	C.	CAPITAL OUTLAY NOT MET FROM REVENUE.			
64	68	Construction of I. N. E. and D. Works—Commercial	2,50,000	..	2,50,000
49	72	Capital outlay on Industrial Development	8,45,000	..	8,45,000
61	81	Capital Account of Civil Works outside the Revenue Account	8,57,002	..	8,57,002
		Total—C. ..	19,52,002	..	19,52,002
		D. DISBURSEMENT OF ADVANCES AND LOANS.			
58	P.	Loans and Advances by the State Government	56,87,000	..	26,87,000
		Total—D. ..	56,87,000	..	56,87,000
		Grand Total ..	1,32,33,237	22,000	1,32,55,237

THE MADRAS SUGAR FACTORIES CONTROL (MYSORE AMENDMENT AND VALIDATION OF LEVY OF CESS) ACT, 1959.

ARRANGEMENT OF SECTIONS

Sections.

1. Short title.
2. Amendment of section 14 of Madras Act XX of 1949.
3. Validation and Savings.
4. Power to make rules.
5. Power to remove difficulties.
6. Rules and notifications to be laid before the State Legislature.

MYSORE ACT No. 19 OF 1959.

(*First published in the* Mysore Gazette *on the Thirty-first day of December* 1959).

THE MADRAS SUGAR FACTORIES CONTROL (MYSORE AMENDMENT AND VALIDATION OF LEVY OF CESS) ACT, 1959.

(*Received the assent of the Governor on the Thirty-first Day of December* 1959).

An Act to amend section 14 *of the Madras Sugar Factories Control Act,* 1949, *as in force in Bellary District before its repeal by the Mysore Sugarcane Cess Act,* 1958, *to validate the Levy of cess under the said section and to provide for certain other matters.*

WHEREAS it is expedient to amend section 14 of the Madras Sugar Factories Control Act, 1949 (Madras Act XX of 1949), as in force in Bellary District, before its repeal by the Mysore Sugarcane Cess Act, 1958 (Mysore Act 27 of 1958), to validate the levy of cess under the said section and to provide for certain other matters hereinafter appearing;

BE it enacted by the Mysore State Legislature in the Tenth Year of he Republic of India as follows:—

1. *Short title.*—This Act may be called the Madras Sugar Factories Control (Mysore Amendment and Validation of Levy of Cess) Act, 1959.

2. *Amendment of section* 14 *of Madras Act XX of* 1949.—Notwithstanding the provisions of section 24 of the Mysore Sugarcane Cess Act, 1958 (Mysore Act 27 of 1958), sub-sections (1), (2) and (4) of Section 14 of the Madras Sugar Factories Control Act, 1949, as in force in Bellary District, shall be deemed to have been enacted as follows in the said Act from the first day of October 1953:—

"(1) Every occupier of a factory shall pay to the Government a cess not exceeding four annas per standard maund as defined in the Standards of Weight Act, 1939 (Central Act IX of 1939) on sugarcane entering the area comprised in such factory, for consumption, use or sale in such area.

(2) Subject to the maximum specified in sub-section (1), the Government may, from time to time, by notification, fix the rate of levy of cess payable under the said sub-section".

"(4) The Government may make rules specifying the authorities by which and the manner in which the cess payable under this section shall be collected."

3. *Validation and savings.*—(1) (*a*) Notifications,

(i) No. I. 3343/Ind. 104-53-4, dated the 6-8th January, 1954,

(ii) No. I. 3693/Ind. 102-54-6, dated the 4th December, 1954,

(iii) No. 1133/I.E. 31-55-56, dated the 9th April, 1956,

(iv) No. RD 13 SCC 57, dated the 15th October, 1957,

(v) No. RD 4 SCC/58, dated the 11-12th February, 1958,

(vi) No. RD 12 SCC/58, dated the 19th September, 1958,

(vii) No. RD 28 SCC/18, dated the 18th September, 1958,

(viii) No. RD 28 SCC/18, dated the 18th September, 1958. and

(ix) No. RD 17 CSC/19, dated the 12th June, 1959 so far as they relate to the fixation of the rate of cess payable shall be deemed to have been issued before the crushing season to which the said notifications relate, under sub-section (2) of section 14 of the Madras Sugar Factories Control Act, 1949, as amended by Section 2 of this Act; and

(*b*) notwithstanding anything contained in the said notifications,

(i) the cess shall be payable on sugarcane which entered the area comprised in a factory for consumption, use or sale in such area; and

(ii) the period during which the rate of cess fixed by notifications referred to in item (i) of clause (*a*), item (ii) of clause (*a*), item (iii) of clause (*a*), item (iv) of clause (*a*), items (v) and (vi) of clause (*a*), and items (vii,) (viii) and (ix) of clause (*a*), shall be payable, shall be and shall be deemed to be the crushing seasons for the years 1953-54, 1954-55, 1955-56, 1956-57, 1957-58 and 1958-59 respectively.

Explanation.—For purposes of this section, crushing season shall be deemed to be the period beginning on the 1st November, in a calendar year and ending on the 30th June next following:

Provided that in respect of the crushing season for the year 1957-58, the period beginning on the 1st November 1957, and ending on the 31st October 1958, shall be deemed to be the crushing season:

Provided further that in respect of the crushing season for the year 1958-59, the period beginning on the 1st November 1958 and ending on the 14th June 1959, shall be deemed to be the crushing season.

(2) For the removal of doubts, it is hereby declared that the Madras Sugar Factories Control Rules, 1949, made under the Madras Sugar Factories Control Act, 1949, in so far as such rules relate to the levy and collection of cess from any person under Section 14 of the said Act, shall be deemed to have been validly made under the said section as amended by this Act.

(3) Anything done, or any action taken or purported to be done or taken (including any notices or orders issued or assessments or recoveries made and all proceedings held for the levy and collection of cess on sugarcane entering any area during any period) under section 14 of the Madras Sugar Factories Control Act, 1949, at the rates specified in the notifications referred to in sub-section (1) of this section, shall, notwithstanding any judgment, decree, or order of any court for all purposes, be deemed to be, and to have always been validly done, taken, issued, made or held, in accordance with law; and accordingly no suit or other proceeding shall be entertained or continued in any court on the ground that any such thing was done or action taken under provisions or notifications which were invalid at that time and in particular (but without prejudice) to the generality of the foregoing provisions) on the ground that the thing done or action taken, was done or taken under or in pursuance of rules or notifications which were outside the scope, or inconsistent with, any of the provisions of the Madras Sugar Factories Control Act, 1949:

Provided that no action or omission on the part of any person before the commencement of this Act, shall be punishable as an offence which would not be so punishable if this Act, had not been passed.

4. *Power to make rules.*—Notwithstanding the repeal of section 14 of the Madras Sugar Factories Control Act, 1949, by or anything contained in the Mysore Sugarcane Cess Act, 1958, for the purposes of levy and collection of cess payable by any person under the said section as amended by section 2 of this Act, in respect of any period for which such cess is payable under sub-section (1) of section 3 of this Act, the State Government may, by notification in

the Official Gazette, make such rules as it deems fit, and subject to the provisions of section 6, such rules shall have effect as if enacted in this Act.

(2) Any rule made under this section may provide that a contravention thereof shall be punishable with fine which may extend to one thousand rupees.

5. *Power to remove difficulties.*—Notwithstanding anything contained in any law, if any difficulty arises in giving effect to the provisions of this Act, or of section 14 of the Madras Sugar Factories Control Act, 1949, as amended by this Act, or of the proviso to sub-section (1) of section 24 of the Mysore Sugarcane Cess Act, 1958 in so far as it relates to Section 14 of the Madras Sugar Factories Control Act, 1949, the State Government may, by notification in the official Gazette, make such provisions, not inconsistent with the purposes of this Act, as appears to it to be necessary or expedient for removing the difficulty and every such notification shall, subject to the provisions of section 6, have effect as if enacted in this Act.

6. *Rules and notifications to be laid before the State Legislature.*—Every rule made under section 4 and every notification issued under section 5 shall be laid as soon as may be after it is made or issued before each House of the State Legislature while it is in session for a total period of thirty days which may be comprised in one or in two successive sessions, and if before the expiry of the session in which it is so laid or the session immediately following both Houses agree in making any modification in the rule or notification or both Houses agree that the rule or notification should not be made, the rule or notification shall thereafter have effect only in such modified form, or be of no effect as the case may be, so however that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule or notification.

THE MYSORE PUBLIC SERVICE COMMISSION (CONDUCT OF BUSINESS AND ADDITIONAL FUNCTIONS) ACT, 1959.

ARRANGEMENT OF SECTIONS

CHAPTER I

Sections.

1. Short title and commencement.
2. Definitions.

CHAPTER II

CONDUCT OF BUSINESS BY THE COMMISSION

3. Procedure for performance of functions of the Commission.
4. Decision of questions.
5. Agenda for meetings.
6. Decision by majority of votes.
7. Procedure during absence of Chairman.
8. Vacancy, etc., not to invalidate proceedings.
9. Quorum.
10. Recording of decisions.
11. Communications to be signed by the Secretary or the Assistant Secretary.
12. Deputation of Members.
13. Interviews.
14. Action in urgent cases.
15. Procedure in other cases.

CHAPTER III

ADDITIONAL FUNCTIONS

16. Conduct of Service Examination.
17. Functions in respect of services of local authorities.
17A. Commission to furnish return, etc., to Government.
18. Rules.

MYSORE ACT No. 20 OF 1959.

(*First published in the* Mysore Gazette *on the Thirty-first Day of December* 1959).

THE MYSORE PUBLIC SERVICE COMMISSION (CONDUCT OF BUSINESS AND ADDITIONAL FUNCTIONS) ACT, 1959.

(*As amended by Act* 25 *of* 1966).

(*Received the assent of the Governor on the Thirty-first Day of December* 1959).

An Act to prescribe the procedure to be followed by the Mysore Public Service Commission for the performance of its functions and to provide for the exercise of certain additional functions by the Commission.

Whereas it is expedient to prescribe the procedure to be followed by the Mysore Public Service Commission for the performance of its functions and to provide for the exercise of certain additional functions by the Commission ;

Be it enacted by the Mysore State Legislature in the Tenth Year of the Republic of India as follows :—

CHAPTER I.

PRELIMINARY.

1. *Short title and commencement.*—(1) This Act may be called the Mysore Public Service Commission (Conduct of Business and Additional Functions) Act, 1959.

(2) Section 2 and Chapter II of this Act shall come into force at once ; and the remaining provisions shall come into force on such date as the State Government may, by notification in the official Gazette, appoint.

2. *Definitions.*—In this Act, unless the context otherwise requires—

[1][(*a*) 'Assistant Secretary' means the Assistant Secretary to the Commission, or in his absence such other person discharging the duties of the Assistant Secretary for the time being ;]

---

1. Inserted by Mysore Act 25 of 1966.

(*aa*) "Commission" means the Mysore Public Service Commission.

(*b*) "Government" means the State Government;

(*c*) "Member" means a Member of the Commission and includes the Chairman thereof;

(*d*) "prescribed" means prescribed by rules made under this Act;

(*e*) "Secretary" means the Secretary to the Commission; or in his absence, such other person discharging the duties of the Secretary for the time being.

CHAPTER II.

Conduct of Business by the Commission.

3. *Procedure for performance of functions of the Commission.*—The provisions of this Chapter shall be applicable for the performance of the functions of the Commission under the Constitution or under any law for the time being in force.

4. *Decision of questions.*—All questions arising for decision by the Commission shall be decided either at a meeting of the Members of the Commission or by circulation among the Members of the Commission:

Provided that if any Member desires that any question should be decided at a meeting, such question shall be considered and decided, at a meeting of the Commission:

Provided further that it shall not be necessary to circulate the papers relating to any question to a Member who is on leave other than casual leave.

5. *Agenda for meetings.*—The Secretary shall prepare the agenda and convene the meetings of the Commission after giving notice to all the Members.

6. *Decision by majority of votes.*—Every question at a meeting of the Commission shall be determined by a majority of the votes of the members present and voting on the question; and in the case of an equal division of votes, the Chairman shall have a second or casting vote.

7. *Procedure during absence of Chairman.*—If the Chairman is unable to be present at a meeting of the Commission, the seniormost Member present shall act on his behalf:

Provided that the Chairman shall be informed of such decisions arrived at in such a meeting in respect of any case which he may specify; and if on being so informed he is of the opinion that any such decision should be reconsidered at a meeting of the Commission at which he is present, such decision shall be reconsidered accordingly, and until such reconsideration no action shall be taken on such decision.

8. *Vacancy, etc., not to invalidate proceedings.*—The proceedings of the Commission shall not be invalidated by any vacancy or by the absence of a Member.

9. *Quorum.*—The quorum for a meeting of the Commission shall be two but the Presiding Officer may adjourn any business at a meeting if he is of opinion that it cannot conveniently be transacted owing to the non-attendance of any Member.

10. *Recording of decisions.*—All decisions of the Commission shall be recorded by the Secretary in such manner as the Commission may direct. It shall be open to any Member who dissents from a decision, to record his dissent and if he thinks fit, also his reasons for such dissent.

11. *Communications to be signed* [1][*by the Secretary or the Assistant Secretary.*]—Whenever the Commission is required to be consulted by or to give advice or forward proposals to, or to be consulted by, any authority, the opinion or the decision of the Commission shall be communicated in a letter signed by the Secretary [2][or by the Assistant Secretary] and, in a case where the opinion or the decision is not unanimous, neither the fact of, nor the grounds for, dissent shall be communicated unless the Commission so directs.

12. *Deputation of Members.*—The Commission may depute one or more of its Members to be associated with any Committee or Board which may be set up to deal with problems relating to recruitment or promotion:

Provided that where consultation with the Commission is required on any point, the recommendations of the Committee or Board shall be forwarded to the Commission for advice.

---

1. Substituted by Mysore Act 25 of 1966.
2. Inserted by Mysore Act 25 of 1966.

13. *Interviews.*—When candidates for appointments have to be interviewed by the Commission, the interview may be conducted by two or more Members authorised by the Commission, and the results of such interview shall be placed before the Commission for decision.

14. *Action in urgent cases.*—The Chairman, or in his absence the next Senior Member, may deal with any urgent matter appearing to him to require immediate action. Such action shall be reported to the commission as early as possible.

15. *Procedure in other cases.*—In matters for which no provision is made in this Chapter, Government may make rules in consultation with the Commission ; and subject to the provisions of such rules, the Commission may regulate its proceedings in such manner as it thinks fit.

CHAPTER III.

Additional Functions.

16. *Conduct of Service Examinations.*—Such examinations which persons serving in connection with the affairs of the State are required to pass under the conditions of recruitment or service applicable to them and which may be notified by Government under this section, and such other examinations as may be notified by Government from time to time shall, with effect from such date as the Government may appoint, be conducted by the Commission in accordance with such rules as may be prescribed.

17. *Functions in respect of services of local authorities.*—(1) Notwithstanding anything contained in any law relating to the appointment and conditions of service of employees of local authorities—

(*a*) the Commission shall be the authority competent to conduct examinations for appointments to the services of local authorities and it shall be the duty of the Commission to conduct such examinations ;

(*b*) the Commission shall be consulted—

(i) on all matters relating to methods of recruitment to services and posts under a local authority ;

(ii) on the principles to be followed in making appointments to services and posts under a local authority and in making promotions from one service to another and on the suitability of candidates for such appointments or promotions ;

(iii) on all disciplinary matters affecting a person serving under a local authority including memorials and petitions relating to such matters;

(iv) on any claim by or in respect of a person who is serving or has served under a local authority that any cost incurred by him in defending legal proceedings instituted against him in respect of acts done or purporting to be done in the execution of his duty should be paid out of the funds of the local authority concerned;

(v) on any claim for the award of a pension in respect of injuries sustained by a person while serving under a local authority and any question as to the amount of such award;

and it shall be the duty of the Commission to advise on any matter so referred to them and on any other matter relating to employees of local authorities which the Government may refer to them:

Provided that the Government may make orders specifying the matters in which either generally or in any particular class of case or in any particular circumstances, it shall not be necessary for the Commission to be consulted.

(2) In the case of any difference of opinion between the Commission and a local authority on any matter, the local authority concerned shall refer the matter to the Government and the decision of the Government thereon shall be final.

(3) For purposes of this section, 'local authority' means a municipal council, municipal committee, municipal corporation, town committee, notified area committee, town board, sanitary board, taluk board, village panchayat or other authority by whatever name called, constituted under any law for the time being in force for the purpose of local—self government or village administration and includes the Board constituted under the City of Mysore Improvement Act, 1903 (Mysore Act III of 1903), and the City of Bangalore Improvement Act, 1945 (Mysore Act V of 1945).

[1][17A. *Commission to furnish returns, etc., to Government.*—The Commission shall furnish such returns, records and information as may be required by the Government.]

18. *Rules.*—(1) The Government may, in consultation with the Commission by notification in the Official Gazette make rules for carrying out the purposes of this Act.

---

1. Inserted by Mysore Act 25 of 1966.

(2) In particular and without prejudice to the generality of the foregoing power, such rules may be made for the following matters namely :—

(i) the procedure to be followed by the Commission in advertising posts, inviting applications, scrutinising the same, conducting examinations and selecting candidates to carry out the purposes of section 17 ;

(ii) the procedure to be followed by the local authority or any other competent authority for consultation with the Commission ;

(iii) any matter which is incidental to, or necessary for, the purpose of consultation with the Commission ;

(iv) any matter for which rules have to be made under this Act ;

(3) All rules made under this Act shall be laid as soon as they are made before each House of the State Legislature while it is in session, for a total period of thirty days which may be comprised in one session or in two or more sessions and if before the expiry of that period, either House of the State Legislature makes any modification in any rule or directs that any rule shall not have effect, and if the modification or direction is agreed to by the other House, the said rule shall thereafter have effect only in such modified form or be of no effect, as the case may be ; so however that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule.

THE MYSORE INDUSTRIAL DISPUTES (AMENDMENT AND REPEATING) ACT, 1959.

ARRANGEMENT OF SECTIONS

Sections.

1. Short title and commenccement.
2. Amendment of Central Act XIV of 1957.
3. Repeal of certain Acts and Savings.

MYSORE ACT No. 1 OF 1960.

(*First published in the* Mysore Gazette *on the Twenty-first Day of January*, 1960.)

THE MYSORE INDUSTRIAL DISPUTES (AMENDMENT AND REPEALING) ACT, 1959.

(*Received the assent of the President on the Tenth Day of January* 1960)

An Act to amend the Industrial Disputes Act, 1947 *and to repeal the Bombay Industrial Relations Act,* 1946.

Whereas it is expedient to have a uniform law relating to industrial disputes in the whole of the State of Mysore and for this purpose to amend the Industrial Disputes Act, 1947 (Central Act XIV of 1947), as in force in the Madras Area and the Mysore Area respectively and to repeal the Bombay Industrial Relations Act, 1946 (Bombay Act XI of 1947), as in force in the Bombay Area;

Be it enacted by the Mysore State Legislature in the Tenth Year of the Republic of India as follows:—

1. *Short title and commencement.*—(1) This Act may be called the Mysore Industrial Disputes (Amendment and Repealing) Act, 1959.

(2) It shall come into force at once.

2. *Amendment of Central Act XIV of* 1947.—(1) In section 10 of the Industrial Disputes Act, 1947, as amended by the Industrial Disputes (Madras Amendment) Act, 1949 (Madras Act XII of 1949), sub-section (3A) shall be omitted.

(2) Section 10A of the Industrial Disputes Act, 1947, as inserted by the Industrial Disputes (Mysore Amendment) Act, 1953 (Mysore Act 15 of 1953), shall be omitted.

3. *Repeal of certain Acts and savings.*—(1) On and from the date of commencement of this Act, the Bombay Industrial Relations Act, 1946 (Bambay Act XI of 1947), as in force in the Bombay Area shall stand repealed and the Industrial Disputes Act, 1947 for the time being in force, shall be applicable to all industries to which the repealed Act was applicable:

Provided that any proceeding pending before a Board of Conciliation, a Labour Court, an Industrial Court or a Wage Board constituted under the repealed Act, shall be decided and disposed

of under the provisions of the said Act by such Board of Conciliation, Labour Court, Industrial Court or the Wage Board, as the case may be, as if the said Act had not been repealed by this Act ; and save as aforesaid, no proceeding shall be entertained by a Board of Conciliation, a Labour Court, an Industrial Court or a Wage Board after the date of coming into force of this Act and every decision or order of any such Board of Conciliation, Labour Court, Industrial Court or Wage Board pronounced or made, before or after the date of coming into force of this Act, shall be enforced in accordance with the provisions of the said repealed Act.

(2) The Industrial Disputes (Madras Amendment) Act, 1949 (Madras Act XII of 1949), as in force in the Madras Area and the Industiral Disputes (Mysore Amendment) Act, 1953 (Mysore Act 15 of 1953), as in force in the Mysore Area, are hereby repealed.

MYSORE ACT No. 2 OF 1960.

(*First published in the* Mysore Gazette *on the Twenty-first day of January* 1960).

THE MYSORE COFFEE HUSK CONTROL REPEALING ACT, 1959.

(*Received the assent of the President on the Tenth Day of January,* 1960).

An Act to repeal to Coffee Husk Control Acts in force in the State of Mysore.

WHEREAS it is expedient to repeal the Coffee Husk Control Acts in force n the State of Mysore;

BE it enacted by the Mysore State Legislature in the Tenth Year of the Republic of India as follows:—

1. *Short title.*—This Act may be called the Mysore Coffee Husk Control Repealing Act, 1959.

2. *Repeal of Mysore Act II of* 1940 *and Coorg Act IV of* 1940.—The Mysore Coffee Husk Control Act, 1940 and the Coorg Coffee Husk Control Act, 1940, are hereby repealed.

THE MYSORE PREVENTION OF ANIMAL SACRAFICES ACT, 1959.

ARRANGEMENT OF SECTIONS

Sections.

1. Short title, extent and commencement.
2. Definitions.
3. Sacrifice in temple or its precints prohibited.
4. Officiating at sacrifices prohibited.
5. Temple or its precincts not to be allowed to be used for sacrifice.
6. Penalties.
7. General power to arrest without warrant.
8. Power to make rules.
9. Repeal.

MYSORE ACT No. 3 OF 1960.

(*First published in the* Mysore Gazette *on the Fourth Day of February* 1960).

THE MYSORE PREVENTION OF ANIMAL SACRIFICES ACT, 1959.

(*Received the assent of the President on the Twenty-seventh Day of January* 1960).

An Act to prevent animal sacrifices in or within the precincts of Hindu temples in the State of Mysore.

WHEREAS it is expedient to provide for the prevention of animal sacrifices taking place in or within the precincts of Hindu temples in the State of Mysore..

BE it enacted by the Mysore State Legislature in the Tenth Year of the Republic of India as follows :—

1. *Short title, extent and commencement.*—(1) This Act may be called the Mysore Prevention of Animal Sacrifices Act, 1959.

(2) It extends to the whole of the State of Mysore.

(3) It shall come into force at once.

2. *Definitions.*—In this Act, unless the context otherwise requires,—

(*a*) " animal " includes birds ;

(*b*) " precincts " in relation to a temple includes all lands and buildings near the temple, whether belonging to the temple or not, which are ordinarily used for purposes connected with the worship, whether conducted inside or outside, and in particular, of mantapams, prakarams, back-yards and the front-yards, of the temple by whatever name called and also the grounds on which temple car ordinarily stands ;

(*c*) " sacrifice " means the killing or maiming of any animal for the purpose or with an intention of propitiating any deity ;

(*d*) " temple " means a place, by whatever name known, used as a place of public religious worship and dedicated to, or for the benefit, or used as a right, by the Hindu community, or any section thereof, as a place of public religious worship, and includes subsidiary shrines and mantapams attached to such place.

3. *Sacrifice in temple or its precincts prohibited.*—No person shall sacrifice any animal in or within the precincts of any temple or when a deity is being taken in procession in a temple car otherwise, near such car or such deity.

4. *Officiating at sacrifices prohibited.*—No person shall—

(*a*) officiate or offer to officiate at, or

(*b*) perform or offer to perform, or

(*c*) serve, assist or participate, or offer to serve, assist or participate in,

any sacrifice in any temple or its precincts or, near a temple car or deity.

5. *Temple or its precincts not to be allowed to be used for sacrifice.*—No person shall knowingly allow any sacrifice to be performed at any place, which—

(*a*) is situated within any temple or its precincts, and

(*b*) is in his possession or under his control.

6. *Penalties.*—(1) Whoever contravenes the provisions of section 3 shall be punished with imprisonment, which may extend to six months or with fine which may extend to five hundred rupees or with both.

(2) Whoever contravenes the provisions of section 4 shall be punished with fine which may extend to five hundred rupees:

Provided that if the offender is an officer, servant, authority, trustee or priest of the temple, or the holder of an office and in receipt of emoluments or perquisites for the performance of any service in the temple, he shall be punished with imprisonment, which may extend to six months or with fine, which may extend to five hundred rupees, or with both.

(3) Whoever contravenes the provisions of section 5 shall be punished with imprisonment for a term which may extend to three months, or with fine, which may extend to three hundred rupees, or with both.

Explanation.—Any person who attempts to contravene or abets or attempts to abet a contravention of section 3, section 4 or section 5, shall be deemed to have contravened the said section.

7. *General power to arrest without warrant.*—Any Police Officer, not below the rank of a Sub-Inspector, may arrest without warrant any person who contravenes the provisions of this Act.

8. *Power to make rules.*—(1) The State Government may, subject to the condition of previous publication, make rules by notification in the official Gazette, generally for the purpose of carrying ino effect the provisions of this Act.

(2) The Rules made under this Act shall be laid, as soon as may be after they are made, before each House of the State Legislature, while it is in session for a total period of thirty days, which may be comprised in one session, or in two or more sessions, and if before the expiry of the said period, either House of the State Legislature makes any modifications in the Rules or directs that the Rules shall not have effect and the modifications or directions are agreed to by the other House, the Rules shall thereafter have effect only in such modified form or be of no effect, as the case may be.

9. *Repeal.*—The Mysore Prevention of Animal Sacrifices Act, 1948 (Mysore Act LI of 1948), as in force in the Mysore Area and the Madras Animals and Birds Sacrifices Prohibition Act, 1950 (Madras Act No. XXXII of 1950) as in force in the Madras Area, are hereby repealed :

Provided that section 6 of the Mysore General Clauses Act, 1899 (Mysore Act III of 1899), shall be applicable in respect of the said repeal and section 8 and section 24 of the said Act shall be applicable as if the said Acts were repealed and re-enacted by a Mysore Act.

THE MYSORE SILKWORM SEED AND COCOON (REGULATION OF PRODUCTION, SUPPLY AND DISTRIBUTION) ACT, 1959.

ARRANGEMENT OF SECTIONS

Sections.

1. Short title, extent and commencement.
2. Definitions.
3. Regulation of production, etc., of silkworm seed.
4. Regulation of rearing.
5. Regulation of possession of silkworm seed.
6. Regulation of disposal of silkworm cocoons.
7. Regulation of sale or purchase of silkworm cocoons for reeling.
8. Regulation of reeling.
9. Application for licence.
10. Regulation and distribution of silkworm seed.
11. Power to require information and powers of entry, inspection, seizure, etc.
12. Penalties.
12A. Abetment.
12B. Certain offences to be cognizable.
13. Forfeiture of silkworm seed, etc.
14. Composition of Offences.
15. Court competent to try offences under this Act and cognizance of offences.
16. Protection of persons acting under the Act.
17. Officers to be deemed public servants.
18. Power of Government to make rules.
19. Repeal and Savings.

MYSORE ACT, No. 5 OF 1960.

(*First published in the* Mysore Gazette *on the Twenty-fifth Day of February* 1960.)

(Amended by Act 29 of 1969)

THE MYSORE SILKWORM SEED AND COCOON (REGULATION OF PRODUCTION, SUPPLY AND DISTRIBUTION) ACT, 1959.

(*Received the assent of the President on the Twelfth Day of February* 1960)

An Act to consolidate the laws providing for the regulation of the production, supply and distribution of silkworm seed and cocoon in the State of Mysore.

WHEREAS it is expedient to consolidate the laws providing for the regulation of the production, supply and distribution of silkworm seed and cocoon in the State of Mysore;

BE it enacted by the Mysore State Legislature in the Tenth Year of the Republic of India as follows:—

1. *Short title, extent and commencement.*—(1) This Act may be called the Mysore Silkworm Seed and Cocoon Regulation of Production, Supply and Distribution) Act, 1959.

(2) It extends to the whole of the State of Mysore.

(3) Section 19 shall come into force at once in the whole of the State of Mysore and the rest of this Act shall come into force at once in the areas of the State in which the Mysore Silkworm Seed (Control of Distribution) Act, 1952, is in force. All or any of the provisions of this Act (except section 19) shall come into force in such other area or areas of the State on such date or dates as the Government may by notification specify.

2. *Definitions.*—In this Act, unless the context otherwise requires,—

(*a*) "cocoon" means cocoon produced by mulberry silkworms, either green or stifled, dried or in any other state or condition, but shall not include pierced cocoon;

Explanation.—In this clause pierced cocoon means a cocoon from which moth has cut out;

(*b*) "cocoon market" means a market established under section 10, for the sale or purchase of cocoons of all kinds intended for reeling;

(*c*) "cross-breed cocoons" means cocoons produced by rearing silkworm seeds produced by cross-breeding of two different races of silkworms;

(*d*) "Government" means the State Government;

[1][(*e*) 'Licensing Authority' means the Director of Sericulture in Mysore and includes such other officers as the Government may by notification appoint for such areas and for such purposes as may be specified in the notification;

(*f*) "licensed buyer" means a person in charge of a charka establishment or a filature establishment licensed under this Act to purchase silkworm cocoon for reeling silk;

Explanation.—In this clause "charka establishment" means an establishment where silk is reeled from silkworm cocoons with the help of any machine or contrivance of any kind not worked by power, and "filature establishment" means an establishment where silk is reeled from silkworm cocoons with the help of any machine or contrivance of any kind worked by power, and "power" means any form of energy which is mechanically transmitted and is not generated by human or animal agency and includes electrical energy;

(*g*) "notification" means a notification published in the Official Gazette;

(*h*) "prescribed" means prescribed by rules made under this Act;

(*i*) 'rearer" means a person engaged in rearing silkworms for the production of silkworm cocoons, whether for reproduction or reeling;

Explanation.—In this clause "rearing" includes all operations from the incubation of silkworm eggs and brushing of silkworms to the harvesting of cocoons;

(*j*) "silkworm" means mulberry silkworm;

(*k*) "silkworm seed" means silkworm cocoons of all kinds (except cross breed cocoons) used for preparing seed and includes moths, eggs and any silkworms of whatever description intended to be used or reared for purposes of reproduction.

3. *Regulation of production, etc., of silkworm seed*.—No person shall produce, prepare, store, transport, sell or otherwise distribute or dispose of silkworm seed, except under and in accordance with the terms and conditions of a licence granted under this Act.

---

1. Substituted by Act 29 of 1969.

4. *Regulation of rearing.*—[1][(1) No person shall engage in the rearing of silkworms for the production of silkworm cocoons except under and in accordance with the terms and conditions of a licence granted under this Act.]

(2) The Government may by notification direct that in any specified area no silkworm other than silkworm of specified race shall be reared and that such silkworm shall be reared from silkworm seed obtained from specified sources. On the issue of such notification, no person shall rear in such specified area any other race of silkworm or obtain silkworm seed from any other source.

5. *Regulation of possession of silkworm seed.*—No person shall be in possession of silkworm seed unless—

(*a*) he is a rearer; or

(*b*) he holds a licence granted under this Act; or

(*c*) he is authorised in writing by the prescribed officer to possess silkworm seed.

6. *Regulation of disposal of silkworm cocoons.*—No rearer shall dispose of or agree to dispose of or in pursuance of an agreement entered into, make delivery of silkworm cocoons [1][x x x] except to persons holding a licence under this Act.

[2][7. *Regulation of sale or purchase of silkword cocoons for reeling.*—(1) In any area in which a cocoon market is established under this Act,—

(*a*) no rearer shall sell or agree to sell; and

(*b*) no person shall purchase or agree to purchase, silkwarm cocoons except in such cocoon market and except in accordance with such conditions and in such manner as may be prescribed.

(2) After a cocoon market is established for any area, no person shall except in such cocoon market, use or permit the use or assist in the use of, any building, room, tent, enclosure, vehicle, vessel or place in such area for the sale or purchase of silkworm cocoons or in any manner aid or abet the sale or purchase of silkworm cocoons.

8. *Regulation of reeling.*—No person shall carry on the business of reeling silkworm cocoons unless he holds a licence granted under this Act.

---

1. Certain words omitted by Act 29 of 1969.
2. Sub. by Act 29 of 1969.

9. *Application for licence.*—Every person who desires to obtain a licence under this Act shall make an application to the Licensing Authority in such form as may be prescribed.

10. *Regulation and distribution of silkworm seed.*—(1) The Government may, from time to time, by notification,

(*a*) specify the places at which cocoon markets, cocoon market yards and cocoon stores shall be located;

(*b*) appoint a Market Officer, and constitute a committee consisting of two representatives of rearers, and one each of licensed buyers in charge of charka establishments and filature establishments, with the Market Officer as Chairman, for regulating generally the procedure for the conduct of business in the cocoon market and for the performance of such functions as may be determined by the Government;

(*c*) specify the sericultural areas in the State to be served by each cocoon market where silkworm cocoon produced within such areas shall be sold;

(*d*) assign zones and markets in which any licensed buyer may carry on his business.

(2) All transactions involving the sale or purchase of cocoons in a cocoon market shall be by open auction, the payment of the price shall be in cash and the cocoons shall be sold by weight, as required by or under the Mysore Weights and Measures (Enforcement) Act, 1958.

11. *Power to require information and powers of entry, inspection seizure, etc.*—(1) The Director of Sericulture in Mysore or any officer authorised in this behalf by the Govermnent, by notification, may, with a view to securing compliance with this Act,—

(*a*) require any person licensed under this Act to furnish such information as may be specified;

(*b*) inspect or cause to be inspected any return, document or account book in the possession of a person licensed under this Act;

(*c*) [1][x x x x] enter and inspect any premises, land, vessel, vehicle or place of any

1. Certain words omitted by Act 29 of 1969.

person licensed under this Act, with a view to satisfying himself that such person is complying with the provisions of this Act or of any rule or order made there under or with a view to detecting the presence or otherwise of any silkworm disease;

(*d*) at all reasonable times enter and search any premises, land, vessel, vehicle or place wherein or in any part of which silkworm is reared or [1][silkworm, silkworm seed or silkworm cocoon] is stored or is being transported and seize or authorise any person to seize any [1][silkworm, silkworm seed or silkworm cocoon] including any vessel, receptable, apparatus, package or covering in which such [2][silkworm, silkworm seed or silkworm cocoon] is contained, in respect of which he has reason to believe from personal knowledge or from information given by any person and taken down by him in writing that silkworm disease has occurred or that a contravention of this Act or of any rule or order made thereunder has been or is being committed;

(*e*) take or cause to be taken such steps as may be considered by him expedient or necessary to prevent the spread of silkworm disease or to eradicate it, including the disinfection of any place, or disinfection or destruction of any silkworm seed or silkworm, or of any vessel, receptacle or apparatus, used in its production, preparation, storage or transport, and such other action as may be prescribed.

(2) Every owner, occupier or other person in charge of any premises, land, vessel, vehicle or place referred to in clauses (*c*) and (d) of sub-section (1) shall give all reasonable facilities to the officer authorised under sub-section (1) in carrying out his functions under the said sub-section.

12. *Penalties.*—(1) Any person who contravenes the provisions of section 3 or 4 shall be punishable with fine which may extend to [1][two hundred rupees].

(2) Any rearer who contravenes the provisions of [1][section 6 or clause (*a*) of sub-section (1) of section 7, shall be punishable with fine which may extend to fifty rupees.

[2][(2A) Any person who contravenes the provisions of clause (*b*) of sub-section (1) of section 7 or sub-section (2) of that section

1. Sub. by Act 29 of 1969.
2. Ins. by Act 29 of 1969.

shall be punishable with imprisonment which may extend to three months or with fine which may extend to five hundred rupees or with both;

[1][(3) Any person who contravenes the provisions of section 8 shall be punishable with fine which may extend to two hundred and fifty rupees;

(4) Save as otherwise provided in sub-sections [1][(1), (2), (2A) and (3)], any person who contravenes any of the provisions of this Act or of any rule, order or notification thereunder, shall be punishable with fine which may extend to two hundred and fifty rupees.

(5) (*a*) Without prejudice to any punishment under the preceding sub-sections, the Director of Sericulture in Mysore may, after giving a reasonable opportunity to the person concerned to be heard, suspend or cancel the licence granted to any person for preparing silkworm seed if such person is convicted at least twice for an offence under this Act.

(*b*) Any person aggrieved by the suspension or cancellation of a licence under clause (a) may appeal to the Government within such time as may be prescribed and the decision of the Government on such appeal shall be final and shall not be called in question in any court of law.

[2][12A. *Abetment.*—Whoever abets any offence punishable under this Act shall be punished with the punishment provided in this Act for such offence.

[2][12B. *Certain offences to be cognizable.* The offences under sub-section (2A) of section 12 shall be cognizable'

13. *Forfeiture of silkworm seed, etc.*—Without prejuidice to any punishment under section 12, the Court may direct that any silkworm seed or cocoons or any receptacle, apparatus, package or covering containing the same or any other article in respect of which the Court is satisfied that an offence under this Act has been committed shall be forfeited to the Government.

[3][* * * *]

14. *Composition of offences.*—(1) Any offence punishable under this Act may be compounded by the Director of Sericulture in Mysore or such other officer as may be prescribed on payment of such amount not exceeding the amount of fine payable for such offence, as may be determined by the Director or such other officer.

---

1. Sub. by Act 29 of 1969.
2. Inserted by Act 29 of 1969.
3. Proviso to section 13 omitted by Act 29 of 1969.

(2) On the composition of an offence under sub-section (1), the person concerned, if in custody, shall be set at liberty, and if proceedings in any criminal court have been istituted against such person in respect of the offence, the composition shall be deemed to amount to an acquittal and no further proceedings shall be taken against such person in respect of such offence.

15. *Court competent to try offences under this Act and cognizance of offences.*—(1) No court other than the court of Magistrate of the First Class shall take cognizance of [1][an offence other than a cognizable offence] under this Act.

(2) No court shall take cognizance of any offence under this Act except on a complaint in writing of an officer empowered by the Government in this behalf.

16. *Protection of persons acting under the Act.*—No suit, prosecution or other legal proceedings shall be instituted against any person for anything which is in good faith done or intended to be done under this Act.

17. *Officers to be deemed public servants.*—Every officer acting in pursuance of the provisions of this Act or rules or orders made thereunder shall be deemed to be a public servant within the meaning of section 21 of the Indian Penal Code.

18. *Power of Government to make rules.*—(1) The Government may subject to the condition of previous publication by notification, make rules to carry out the purposes of this Act.

(2) In particular and without prejudice to the generality of the foregoing power, such rules may provide for—

(*a*) the duties and powers of officers authorised to enforce the provisions of this Act and the manner of constitution of market committees and the powers and duties of such committees ;

(*b*) the qualifications of persons who produce or prepare silkworm seed for rearing of silkworms and other persons to whom licences under this Act may be granted ;

(*c*) the grant of licences and the imposing of conditions in respect of the same and fees for the grant of such licences ;

---

1. Sub. by Act 29 of 1969.

(*d*) the sanitary and other conveniences that should be provided for at the production and distribution centres of silkworm seed;

(*e*) the grant of duplicate licences and the renewal of licences and fees for the same;

(*f*) appeals from any order under this Act, the authority to which such appeals shall lie, the time within which such appeals should be made and the procedure for dealing with such appeals;

(*g*) the forms of licences to be granted, returns to be submitted and accounts to be maintained under this Act;

(*h*) the fee payable by the licensed buyer in respect of cocoons purchased by him in the cocoon market, such fee not exceeding two per cent of the purchase price;

(*i*) the particulars to be furnished by any person of the occurrence of silkworm disease in silkworm or silkworm seed, and the steps to be taken for the prevention or eradication of such disease;

(*j*) generally relating to the procedure to be followed in proceedings under this Act;

(*k*) any other matter which may be prescribed under this Act.

(3) All rules made under this Act shall be laid as soon as may be after they are made before each House of the State Legislature while it is in session for a total period of thirty days which may be comprised in one session or in two or more sessions and if before the expiry of the said period, either House of the State Legilature makes any modification in any rule or directs that any rule shall not have effect and if the modification or direction is agreed to by the other House, the said rule shall thereafter have effect only in such modified form or be of no effect, as the case may be; so however that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule.

19. *Repeal and Savings.*—The Mysore Silkworm Diseases Control Act, 1943 (Mysore Act VIII of 1943) and the Mysore Silkworm Seed (Control of Distribution) Act, 1952 (Mysore Act XXXIII of 1952) as in force in the Mysore Area except Bellary District, the Madras Silkworm Diseases (Prevention and Eradication) Act, 1948 (Madras Act II of 1948) as in force in the Bellary District and the Madras Silkworm Diseases (Prevention and Eradication) Act, 1948 (Madras Act II of 1948) and the Madras Silkworm Seed (Production, Supply and Distribution) Act, 1956

(Madras Act XXIII of 1956) as in force in the Madras Area, are hereby repealed :

Provided that such repeal shall not affect—

(*a*) the previous operation of the said enactments or anything duly done or suffered thereunder ; or

(*b*) any right, privilege, obligation or liability acquired, accrued or incurred under the said enactments ; or

(*c*) any penalty, forfeiture or punishment incurred in respect of any offence committed against the said enactments ; or

(*d*) any investigation, legal proceeding or remedy in respect of any such right, privilege, obligation, liability, forfeiture or punishment as aforesaid ;

and any such investigation, legal proceeding or remedy may be instituted, continued or enforced, and any such penalty, forfeiture or punshment may be imposed at if this Act had not been passed :

Provided further that subject to the preceding proviso anything done or any action taken (including any appointment or delegation made, notification, order, instruction or direction issued, rule framed) under the repealed enactments, so far as they are consistent with the provisions of this Act shall be deemed to have been done or taken under the corresponding provisions of this Act and shall continue until superseded by anything done or any action taken under this Act.

MYSORE ACT No. 29 OF 1969.

(*First published in the* Mysore Gazette *Extraordinary on the Eighteenth day of October* 1969).

THE MYSORE SILKWORM SEED AND COCOON (REGULATION OF PRODUCTION, SUPPLY AND DISTRIBUTION) (AMENDMENT) ACT, 1969.

(*Received the assent of the Governor on the Sixteenth day of October* 1969).

AN Act to amend the Mysore Silkworm Seed and Cocoon (Regulation of Production, Supply and Distribution) Act, 1959.

WHEREAS it is expedient to amend the Mysore Silkworm Seed and Cocoon (Regulation of Production, Supply and Distribution, Act, 1959 (Mysore Act 5 of 1960) ;

BE it enacted by the Mysore State Legislature in the Twentieth Year of the Republic of India as follows :—

1. *Short title and commencement.*—(1) This Act may be called the Mysore Silkworm Seed and Cocoon (Regulation of Production, Supply and Distribution) (Amendment) Act, 1969.

[1][(2) It shall come into force on such date as the State Government may by notification in the official Gazette appoint.

[Sections 2 to 10 incorporated in the Principal Act]

11. *Time for obtaining licence by certain rearers.*—Notwithstanding anything contained in sub-section (1) of section 4 of the principal Act, as amended by this Act, persons who on the date of commencement of this Act are engaged in the rearing of silkworms for the production of silkworm cocoons may obtain the licence under the said sub-section within six months from the date of commencement of this Act.

---

1. It has come into force on 22-12-1969.

THE MYSORE APPROPRIATION ACT, 1960.

ARRANGEMENT OF SECTIONS

Sections.

1. Short title.

2. Issue of Rupees 5,28,56,000 out of the Consolidated Fund of the State for the year 1960-61.

3. Appropriation.

MYSORE ACT No. 6 OF 1960.

(*First published in the* Mysore Gazette *on the Twenty-third day of March* 1960).

THE MYSORE APPROPRIATION ACT, 1960.

(*Received the assent of the Governor on the Second Day of October* 1960)

An Act to authorise payment and appropriation of certain further sums from and out of the Consolidated Fund of the State for the services of the year ending on the thirty-first day of March, one thousand nine hundered and sixty.

WHEREAS it is expedient to authorise payment and appropriation of certain further sums from and out of the Consolidated Fund of the State for the service of the year ending on the thirty-first day of March, one thousand nine hundred and sixty;

BE it enacted by the Mysore State Legislature in the Eleventh Year of the Republic of India as follows:—

1. *Short title.*—This Act may be called the Mysore Appropriation Act, 1960.

2. *Issue of Rs.* 5,28,56,000 *out of the Consolidated Fund of the State for the year* 1959-60.—From and out of the Consolidate Fund of the State there may be paid and applied further sums not exceeding those specified in column 3 of the Schedule amounting in the aggregate to the sum of five crores twenty-eight lakhs fifty-six thousand rupees towards defraying the several charges which will come in course of payment during the year ending on the thirty-first day of March, one thousand nine-hundred and sixty in respect of the services specified in column 2 of the Schedule.

3. *Appropriation.*—The sums authorised to be paid and applied from and out of the Consolidated Fund of the State by this Act shall be appropriated for the services and purposes expressed in the Schedule in relation to the year ending on the thirty-first day of March, one thousand nine-hundred and sixty.

THE SCHEDULE

(*See* Sections 2 and 3)

1	2	3		
No. of Demand	*Services and Purposes*	*Sums not exceeding*		*Total*
		Voted by the Legislative Assembly	*Charged on the Consolidated Fund*	
	A. EXPENDITURE MET FROM REVENUE	Rs.	Rs.	Rs.
1.	4 Taxes on Income other than Corporation Tax	33,800	..	33,800
5.	10 Forest	32,32,000	1,220	32,33,220
8.	13 Other Taxes and Duties	24,69,000	..	24,69,000
9.	17 Interest on Irrigation works (Commercial) ..	..	1,01,22,000	1,01,22,000
10.	18 Other Revenue Expenditure financed from Ordinary Revenue.	9,41,000	..	9,41,000
11.	22 Interest on debt and other obligations ..	..	49,49,400	49,49,400
13.	25 General Administration (Except B and C)	200	29,200	29,400
17.	29 Police	15,76,300	10,000	15,86,300
19.	36 Scientific Departments ..	1,08,500	..	1,08,500
20.	37 Education	500	2,080	2,580
22.	39 Public Health	200	..	200
24.	40A Rural Development	15,73,800	..	15,73,800
26.	42 Co-operation	409000	..	4,09,000
27.	43 Industries and Supplies	41,55,000	4,69,000	46,24,000
29	50 Civil Works	100	..	100
32.	54 Famine	11,00,000	..	11,00,000
33.	54A Territorial and Political Pensions ..	2,15,000	..	2,15,000
35.	55 Superannuation Allowances and Pensions	12,50,000	..	12,50,000
36.	55A Commutation of Pensions financed from Ordinary Revenues.	15,00,000	..	15,00,000
38.	57 Miscellaneous	..	10,66,900	10,66,900
	Total A ..	1,85,64,400	1,66,49,800	3,52,14,200
	B. WORKING EXPENSES			
44.	XLVI-A. Receipts from Road and Water Transport Schemes—Working Expenses.	17,00,000	..	17,00,000
	Total B ..	17,00,000	..	17,00,000

1	2	3		
No. of Demand	*Services and Purposes*	*Sums not exceeding*		*Total*
		Voted by the Legislative Assembly	*Charged on the Consolidated Fund*	
	C. CAPITAL OUTLAY NOT MET FROM REVENUE.	Rs.	Rs.	Rs.
45.	65 Payment of Compensation to Landholders, etc., on the abolition of Zamindari system.	11,50,000	..	11,50,000
48.	70 Capital outlay on Improvement of Public Health	5,40,000	..	5,40,000
49.	72 Capital outlay on Industrial Development ..	17,50,100	..	17,50,100
51.	81 Capital Account of Civil Works outside the Revenue Account.	20,01,400	..	20,01,400
55.	83 Payment of Commuted value of Pensions ..	15,00,000	..	15,00,000
57.	85-A Capital outlay on Schemes of Government Trading.	100	..	100
	Total C ..	69,41,600	..	69,41,600
	D. DISBURSEMENT OF ADVANCES AND LOANS.			
58.	P. Loans and Advances by the State Government	90,00,200	..	90,00,200
	Grand Total ..	3,62,06,200	1,66,49,800	5,28,56,000

THE MYSORE APPROPRIATION (VOTE ON ACCOUNT) ACT, 1960.

Arrangement of Sections

Sections.

1. Short title.

2. Withdrawal of rupees 49, 36. 85, 200 from and out of the Consolidated Fund of the State for the financial year 1960-61.

3 Appropriation.

MYSORE ACT No. 7 OF 1960.

(*First published in the* Mysore Gazette *on the Twenty-fourth Day of March* 1960).

THE MYSORE APPROPRIATION (VOTE ON ACCOUNT) ACT, 1960.

(*Received the assent of the Governor on the Twenty-third Day of March* 1960).

An Act to provide for the withdrawal of certain sums from and out of the Consolidated Fund of the State for the services of a part of the financial year 1960-61.

WHEREAS it is expedient to provide for the withdrawal of certain sums from and out of the Consolidated Fund of the State for the services of a part of the financial year 1960-61 ;

BE it enacted by the Mysore State Lagislature in the Eleventh Year of the Republic of India as follows :—

1. *Short title.*—This Act may be called the Mysore Appropriaion (Vote on Account) Act, 1960.

2. *Withdrawal of rupees* 49,36,85,200 *from and out of the Consolidated Fund of the State for the financial year* 1960-61.— From and out of the Consolidated Fund of the State, there may be withdrawn sums not exceeding those specified in column 3 of the Schedule amounting in the aggregate to the sum of forty-nine crores thirty-six lakhs eigthy-five thousand and two hundred rupees towards defraying the several charges which will come in course of payment during part of the financial year 1960-61.

3. *Appropriation.*—The sums authorised to be withdrawn from and out of the Consolidated Fund by this Act shall be appropriated for the services and purposes expressed in the Schedule in relation to the said year.

THE SCHEDULE.

(*See* Sections 2 and 3).

1		2	3		
No. of Vote		*Services and purposes*	*Sums not exceeding*		*Total*
			Voted by the Legislative Assembly	*Charged on the Consolidated Fund*	
	A.	EXPENDITURE MET FROM REVENUE.	Rs.	Rs.	Rs.
1	4	Taxes on Income other than Corporation Tax	70,000	..	70,000
2.	7	Land Revenue	1,29,01,000	1,000	1,29,02,000
3.	8	State Excise Duties	8,10,000	..	8,10,000
4	9	Stamps	1,10,000	..	1,01,000
5	10	Forest	86,00,000	7,400	86,80,000
6.	11	Registration	4,73,000	..	4,73,000
7	12	Taxes on Vehicles	4,28,000	3,68,600	7,96,600
7-A.	12A.	Sales Tax	8,99,000	1,000	90,00,000
8	13	Other Taxes and Duties	35,89,000	..	35,89,000
9.	17	Interest on Irrigation Works (Commercial)	..	66,35,000	66,35,000
10.	18	Other Revenue Expenditure Financed from Ordinary Revenues	39,26,000	..	39,26,000
11	22	Interest on Debt and other obligations	—	..	2,46,11,800	2,46,11,800
12	23	Appropriation for Reduction or Avoidance of Debt.	—		
13	25	General Administration (Except B and C)	83,17,200	2,06,600	85,23,800
14	25	General Administration (B. Parliament and State Legislature and C. Elections) ..	10,04,400	22,100	10,26,500
15	27	Administration of Justice	25,00,300	3,77,000	27,77,300
16	28	Jails	14,01,000	..	14,01,000
17	29	Police	1,12,02,000	300	1,12,02,300
18	30	Ports and Pilotage	3,12,000	..	3,12,000
19	36	Scientific Departments	2,93,000	..	2,93,000
20	37	Education	4,40,58,200	..	4,40,58,200
21	38	Medical	1,03,52,000	..	1,03,52,000
22	39	Public Health	81,64,000	..	81,64,000
32	40	Agriculture	79,51,000	..	71,51,000
24	40A	Rural Development	55,28,000	..	55,28,000
25	41	Animal Husbandry	34,11,300	..	24,11,300
26	42	Co-operation	30,85,300	..	30,85,300

THE SCHEDULE—(*contd.*

1	2	3		
		Sums not exceeding		
No. of Vote	*Services and purposes*	*Voted by the Legislative Assembly*	*Charged on the Consolidated Fund*	*Total*
		Rs.	Rs.	Rs.
27	43 Industrial and Supplies .. .. — 43A Capital outlay on Industrial Development —	5,98,02,700	25,31,300	6,23,34,000
28	47 Miscellaneous Departments	26,87,700	..	26,87,700
29	50 Civil Works	3,55,59,000	..	3,55,59,000
32	54 Famine	20,82,300	..	20,82,300
33	54A Territorial and Political Pensions ..	1,56,300	..	1,56,300
34	54B Privy Purses and Allowances of Indian Rulers	16,300	..	16,300
35	55 Superannuation Allowances and Pensions ..	66,25,000	50,700	66,75,700
36	55A Commutation of Pensions financed from ordinary Revenues	2,37,700	..	2,36,700
37	56 Stationery and Printing	21,84,000	..	21,48,000
38	57 Miscellaneous	57,15,900	1,04,400	58,20,300
40	60-B Community Development Projects, National Extension Service and Local Development Works	99,69,000	..	99,69,000
	Total A ..	26,43,86,200	3,49,17,200..	29,93,63,400
	B. WORKING EXPENSES.			
42	XVII. I. N. E. and D. Works —(Commercial) Working Expenses	34,07,700	..	34,07,700
44	XLVI-A. Receipts from Road and Water Transport Schemes—Working Expenses	1,97,06,700	11,66,700	2,08,73,400
	Total B ..	2,31,14,400	11,66,700	9,42,81,100
	C. CAPITAL OUTLAY NOT MET FROM REVENUE.			
45	65 Payment of Compensation to Land-holders, etc., on the abolition of Zamindari system	19,04,000	..	19,04,000
46	68 Construction of I. N. E. and D. Works—Commercial	3,38,13,300	..	3,38,13,300
	68-A. Construction of I. N. E. and D. Works—Non-Commercial	28,81,700	..	28,81,700
47	70 Capital outlay on Improvement of Public Health	2,33,300	..	2,33,300

THE SCHEDULE—*Contd.*

1		2	3		
No. of Vote		*Services and purposes*	*Sums not exceeding*		*Total*
			Voted by the Legislative Assembly	*Charged on the Consolidated Fund*	
			Rs.	Rs.	Rs.
48	72	Capital outlay on Industrial Develoj ment ..	76,47,700	..	76,47,700
50	80-B.	Appropriation to Irrigation and Power Develpment Fund	9,66,600	..	9,66,600
51	81	Capital Account of Civil Works outside the Revenue Account	1,53,86,700	..	1,53,86,700
52	81A.	Capital Outlay on Electricity Schemes ..	4,19,34,400	..	4,19,34,400
53	82	Capital account of other Works outside the Revenue account.	4,00,000	..	4,00,000
54	82-B.	Capital outlay on Road and Water Transport Schemes	37,66,700	..	37,66,700
55	83	Payment of Commuted Value of Pensions ..	2,41,000	..	2,41,000
56	85	Payments to Retrenched Personnel	700	..	700
57	85-A.	Capital Outlay on Schemes of Government Trading	60,91,300	..	60,91,300
		Total C ..	11,52,67,400	..	11,5267,400
		D. DISBURSEMENT OF ADVANCES AND LOANS.			
58.	P.	Loans and Advances by the State Government	2,73,92,300	..	2,73,92,000
		E. PUBLIC DEBT REPAYMENT AND INTER STATE DEBT SETTLEMENTS.			
	N.	Public Debt—Repayment	—		
	Q.	Inter-State Debt Settlements	—	2,74,41,000	2,74,41,000
		Grand Total ..	43,01,60,300	6,35,24,900	49,36,85,200

THE MYSORE STATE AID TO INDUSTRIES ACT, 1959.

ARRANGEMENT OF SECTIONS

Sections.

1. Short title, extent and commencement.
2. Definitions.
3. No aid except in accordance with the provisions of this Act.
4. Industries to be aided.
5. Method of giving State Aid.
6. Grant of aid through the Corporation.
7. Procedure relating to grant of State Aid.
8. Grant of Loans.
9. Loans how secured.
10. Inspection and returns.
11. Control of business assisted.
12. Repayment of loans.
13. Guaranteeing of loans by banks.
14. Exemption of small and cottage industries
15. Subscriptions for shares or debentures.
16. Subsidy by the Government.
17. Disposal of profits when condition of State aid is not fulfilled.
18. Methods of recovery of money due.
19. Power of Government to terminate aid.
20. Fees.
21. State aid granted prior to commencement of Act.
22. Powers of Government as regards starting or carrying on industries and giving aid of certain kinds.
22A. State aid in respect of generation of electrical energy.
23. Power to make rules.
24. Repeal and savings

MYSORE ACT No. 8 OF 1960.

(*First published in the* Mysore Gazette *on the First Day of April* 1960).

THE MYSORE STATE AID TO INDUSTRIES ACT, 1959

(*As amended by Act 3 of* 1964)

(*Received the assent of the President on the Twenty-second Day of February* 1960).

An Act to consolidate and amend the laws regulating the giving of aid by the Government to industries in the State of Mysore.

WHEREAS it is expedient to consolidated and amend the laws relating to the regulation of the giving of aid by the Government to industries in the State of Mysore;

BE it enacted by the Mysore State Legislature in the Tenth Year of the Republic of India as follows:—

1. *Short title,extent and commencement.*—(1) This Act may be called the Mysore State Aid to Industries Act, 1959.

(2) It extends to the whole of the State of Mysore.

(3) It shall come into force at once.

2. *Definitions.*—In this Act, unless the context otherwise requires,—

(*a*) "Corporation" means the Mysore State Financial Corporation established under the State Financial Corporations Act, 1951 (Central Act 63 of 1951);

(*b*) "cottage industry" means an industrial business or enterprise carried on in any premises not being a factory as defined in the Factories Act, 1948 (Central Act LXIII of 1948);

(*c*) "Government" means the State Government;

(d) "industry" means any industrial business or enterprise conducted or undertaken either by an individual or by a company, association or body of indivuiduals, whether incorporated or not;

(*e*) "prescribed" means prescribed by rules made under this Act;

(*f*) "small scale industry" means an industrial business or enterprise in which the capital invested does not exceed five lakhs of rupees;

(*g*) "village industry" means any industry which forms the normal occupation, whether whole-time or part-time, of any class of the rural population of the State.

3. *No aid except in accordance with the provisions of this Act.*—No aid shall be given by the Government to any industrial business or enterprise except in accordance with the provisions of this Act.

4. *Industries to be aided.*—(1) The industries to which aid may be given under this Act shall be such as have an important bearing on the economic development of the country and shall be:

(*a*) new or nascent industries, or

(*b*) industries to be newly introduced into areas where such industries are undeveloped, or

(*c*) small-scale industries, or

(*d*) cottage industries, or

(*e*) village industries, or

(*f*) old or established industries:

Provided that aid shall not be given to any old or established industry unless the Government is satisfied that special reasons exist for giving such aid:

Provided further that aid shall not be given under this Act to,—

(*i*) any industrial concern to which financial assistance may be given by the corporation to the extent to which such assistance can be given under the State Financial Corporations Act, 1951;

(*ii*) any industry which is a village industry as defined in the Mysore Khadi and Village Industries Act, 1956, and for which assistance is provided for by the Khadi and Village Industries Commission constituted under the Khadi and Village Industries Commission Act, 1956 (Central Act 61 of 1956).

(2) Every recipient of aid under this Act shall make such provision for the training of apprentices as the Government may, from time to time, prescribe.

(3) The decision of the Government as to whether the conditions of this section are fulfilled shall be final and shall not be called in question in any court of law.

5. *Method of giving State aid.*—Subject to the provisions of this Act and of the rules made thereunder, the Government shall

have power to give aid to an industrial business or enterprise in one or more of the following ways :—

(*a*) by granting a loan ;

(*b*) by guaranteeing a cash credit, overdraft or fixed advance with a bank ;

(*c*) by paying a subsidy, in the case of a cottage industry or village industry for any purpose, and in the case of any other industry for the conduct of research or the purchase of machinery ;

(*d*) by subscribing for shares or debentures ;

(*e*) by making a grant on favourable terms of land, material, firewood or water ;

(*f*) by supplying at concessional rates any machinery or part of a machinery.

6. *Grant of aid through the Corporation.*—The Government may, subject to such terms and conditions, as the Government may deem fit, enter into contract with the Corporation for purposes of the Corporation acting as an agent of the Government in the transaction of any business with an industrial concern in respect of loans or advances granted, or debentures subscribed, by the Government.

Explanation.—For purposes of section 4 and this section "industrial concern" shall have the same meaning as in the State Financial Corporations Act, 1951 (Central Act 63 of 1951).

7. *Procedure relating to grant of State aid.*—Applications for grant of State aid shall be made to such authorities and shall be considered and dealt with in such manner as may be prescribed.

8. *Grant of loans.*—No loan shall be granted of an amount exceeding seventy-five per cent of the net value of the assets of the industrial business or enterprise and of any other property offered as collateral security for the loan, after deducting in both cases existing encumbrances, such value to be ascertained by such person as may be appointed by the Government and in accordance with such rules as may be prescribed ; for the purpose of this valuation the additional assets which may be created by the expenditure of the sums granted may be taken into account to such extent as may be prescribed.

9. *Loans how secured.*—Every loan granted under this Act shall be secured by a mortgage or floating charge upon the whole of the assets of the business or enterprise, subject to any encumbrances existing at the time of the grant, and by such collateral security, if

any, as may be required by the Government, and shall bear interest payable on such dates and at such rates as the Government may determine.

10. *Inspection and returns.*—In any case in which a loan has been applied for under this Act, the applicant, and at any time during the currency of a loan that has been granted under it, the grantee shall be bound—

(*a*) to comply with any general or special order of the Government relative to the inspection of the premises, buildings, or plant or stock in hand of the industrial business or enterprise;

(*b*) to permit the inspection of all accounts relative to the industrial business or enterprise;

(*c*) to furnish full returns of all products manufactured or sold both as regards description and quantity and of all works in progress;

(*d*) to maintain such special accounts or to furnish such statement as the Government may, from time to time, require;

(*e*) to submit the accounts of the industrial business or enterprise to such audit as the Government may precribe.

11. *Control of business assisted.*—Notwithstanding anything contained in any law, in any case in which a loan is granted under this Act, amounting to two lakhs of rupees or upwards, the Government may, by the appointment of Government directors or otherwise, take power to ensure such control over the conduct of the business or enterprise as shall suffice in its opinion to safeguard its interests.

12. *Repayment of loans.*—(1) Every loan granted under this Act shall be made repayable by instalments within such period from the date of the actual advance of the loan, or when the loan is advanced in instalments, from the date of payment of the last instalment, as may be fixed by the order granting the loan.

(2) The period fixed as aforesaid shall not exceed ten years unless the Government shall, by general or special order, extend the same.

13. *Guaranteeing of loans by banks.*—No guarantee of a cash credit, overdraft or fixed advance with a bank shall be given except under the conditions prescribed in sections 8, 9, 10 and 11 in respect of loans.

14. *Exemption of small and cottage industries.*—Save as otherwise may be prescribed by rules made under this Act, nothing in sections 8, 9, 10 and 13 shall apply to any industrial business or

enterprise with a capital outlay not exceeding five thousand rupees or to cottage industries.

15. *Subscriptions for shares or debentures.*—The condition of subscription by the Government for shares and debentures of any industrial business or enterprise shall be that the business or enterprise shall be subject to the conditions of section 10 in respect of inspections and returns as well as of the provisions of section 11 in respect of Government control:

Provided that for all shares subscribed by the Government, there must be taken up and fully paid for not less than such number of shares as may be fixed by special or general order of the Government.

16. *Subsidy by the Government.*—The conditions of a grant of subsidy or of the grant of Government land, raw material, firewood or water on favourable terms, shall ordinarily be that an amount equal to the sum paid or to the value of the grant or concession as fixed at the time when it is made, shall be repaid to the Government at the close of a fixed term of years, if within that term the industrial business or enterprise shall be shown to be paying interest or a dividend upon the capital invested in excess of such rate as the Government may fix:

Provided that no subsidy (to an industry other than a cottage industry or village industry) shall exceed forty per cent of the cost of the research or of the cost of the machinery, as the case may be.

17. *Disposal of profits when condition of State aid is not fulfilled.*—No recipient of State aid shall pay any dividend or distribute or take any profits in excess of such percentage rate upon the amount of the capital of the industrial business or enterprise as the Government may fix from time to time until the conditions on which the State aid has been granted are fulfilled. The balance of the profits, after setting aside proper amounts for depreciation or obsolescence of plant and buildings, and for the payment of interest on debentures of loans, shall be carried to a reserve fund to be utilized in such manner as the Government may approve.

18. *Methods of recovery of money due.*—(1) All moneys payable under this Act, including any interest chargeable thereon and costs, if any, incurred, if not paid when due, may be recovered from the person aided and his surety, if any, as if they were arrears of land revenue.

(2) In the event of the borrower contravening any of the provisions of this Act, and in particular of sections 10 and 17, the whole of the amount of aid and all moneys due from such person may be recovered from the person aided or his surety in one lumpsum as if they were arrears of land revenue.

19. *Power of Government to terminate aid.*—(1) The Government may for reasons to be recorded in writing by order terminate aid in respect of an industrial business or enterprise on any of the following grounds, namely :—

(i) that any portion of the aid given has been misapplied, or

(ii) that there has been a breach by the person in receipt of the aid of the provisions of this Act or of any rule made thereunder or of any condition of the grant, or

(iii) that the application on which the aid has been granted contained, or was accompanied by, any material statement by the applicant which he knew to be false, or any intentional concealment by him of any material fact, which in the opinion of the Government it was his duty to disclose, or that any such false statement or concealment was intentionally made in any inquiry made under this Act by or with the connivance of the applicant or in any return under this Act, or in reply to any requisition for information under this Act, or

(iv) that the industrial business or enterprise is being managed in such a manner as to endanger the repayment of the value of aid granted thereto repayable under this Act.

(2) Where an order terminating the aid is made under subsection (1), then, notwithstanding anything contained in this Act or in any other law, the Government may proceed to recover from the grantee of the aid, as arrears of land revenue—

(*a*) the entire amount of any loan outstanding, together with such interest as may be due thereon, or

(*b*) in cases where the aid is given otherwise than by loan, the money value of the grant as fixed at the time when it was made, together with interest at a rate not exceeding nine per cent, from the date of the grant till the date of realisation, and

(*c*) in the cases mentioned in clause (*a*) or clause (b), the cost of recovery, and, if the Government so directs, the the cost of any inquiry made in connection therewith.

(3) An order made under this section, shall be final and shall not be called in question in any court of law.

20. *Fees.*—The Government may charge in respect of applications, inquiries, inspections and audit by whomsoever made under this Act, such fees, as may be prescribed.

21. *State aid granted prior to commencement of Act.*—Any aid given by the Government to any industry prior to the commencement of this Act under the Bombay State-aid to Small-scale and Cottage Industries Rules, 1935, as applicable to the Bombay Area and the State Aid to Industries (Coorg) Rules, 1951, shall be deemed to be aid given under this Act and all the provisions of this Act and of any rules made thereunder shall apply to such aid and such industry as if such aid was given to such industry under this Act.

22. *Powers of Government as regards starting or carrying on industries and giving aid of certain kinds.*—Nothing in this Act shall be held to debar the Government—

(*a*) from starting or carrying on any industrial business or enterprise.

(*b*) from assisting an industrial business or enterprise by agreements to purchase on business terms the whole or a portion of the products of the same ;

(*c*) from assisting an industrial business or enterprise by giving gratis or on favourable terms, the services of Government official or experts either in the capacity of advisers or for a limited period for starting or carrying on such business or enterprise ;

(*d*) from assisting an industrial business or enterprise in connection with industrial education or the training of apprentices ;

(*e*) from assisting a village industry in any manner which may be determined by the Government.

[1][22A. *State aid in respect of generation of electrical energy.*—Notwithstanding anything contained in this Act, the Government may, if in its opinion it is expedient so to do, by order, grant, whether prospectively or retrospectively, to any new or nascent industry, an annual subsidy for such period, as may be specified in such order, of an amount not exceeding fifty per cent of the difference between the cost incurred by the industry during the year for the generation of the quantity of electrical energy consumed during that year and the price chargeable by the Mysore State Electricity Board for the same quantity of electrical energy produced by hydro-electric project during the same year.

Explanation.—For purposes of this section the cost incurred by the industry, and the price chargeable by the Mysore State Electricity Board, shall be determined by the Government in such manner as it deems fit, and its determination shall be final.

---

1. Ins. by Act 3 of 1964.

23. *Power to make rules.*—(1) The Government may, subject to the condition of previous publication, by notification in the official Gazette, make rules for carrying out the purposes of this Act.

(2) In particular and without prejudice to the generality of the foregoing power, the Government may make rules regulating all or any of the following matters :—

(i) the classes of industrial businesses or enterprises to which and the purposes for which aid may be given ;

(ii) the manner of making applications for State aid and the information to be given in such applications, provided that no such rules shall require any applicant or grantee of aid to divulge any information relating to the technical details of any process of any patent owned by him ;

(iii) the manner of conducting inquiries and the matters to be specially inquired into in dealing with applications for State aid ;

(iv) the mode of ascertaining the value of the assets of an industrial business or enterprise ; or of any property offered as collateral security for a loan ;

(v) the nature of the security to be taken for the due application of loans and grants and the rates of interest at which and the conditions under which loans or grants may be given, and the creation of a mortgage, floating charge or collateral security under section 9 ;

(iv) the inspection of the premises, buildings, plant and stock on hand and the accounts of any industrial business or enterprise for which State aid has been granted ;

(vii) the mode of keeping and auditing the accounts and of furnishing returns of any industrial business or enterprise in respect of which State aid has been granted ;

(viii) the appointment and functions of Government directors or the prescribing of other methods of control of industrial businesses or enterprises in respect of which State aid has been granted ;

(ix) the application of profits in cases in which the conditions under which loans or grants have been made have not been fulfilled ;

(x) the guaranteeing by the Government of cash credits, overdrafts or fixed advances by banks and the recognition of banks for this purpose ;

(xi) the fixing of the period for the payment of loans and the conditions and dates of the repayment of subsidies and grants ;

(xii) the recovery of any moneys due under this Act ; and

(xiii) the conditions under which and the security on which loans shall be granted or guarantees of a cash credit, overdraft or fixed advance with a bank given to the industries referred to in section 14.

(3) All rules made under this Act shall be laid as soon as may be after they are made before each House of the State Legislature while it is in session, for a total period of thirty days which may be comprised in one session or in two or more sessions and if before the expiry of that period, either House of the State Legislature makes any modification in any rule or directs that any rule shall not have effect, and if the modification or direction is agreed to pay the other House such rule shall thereafter have effect only in such modified form or be of no effect, as the case may be.

24. *Repeal and savings.*—(1) The Mysore State Aid to Industries Act, 1951 (Mysore Act XX of 1951) as in force in the Mysore Area, the Madras State Aid to Industries Act, 1922 (Madras Act V of 1923) as in force in the Madras Area and the Hyderabad State aid to Small Scale and Cottage Industries Act, 1956 (Hyderabad Act VII of 1956) as in force in the Hyderabad Area are hereby repealed:

Provided that the provisions of section 6 of the Mysore General Clauses Act, 1899 (Mysore Act III of 1899) shall be applicable in respect of the repeal of the said enactments and sections 8 and 24 of the said Act shall be applicable as if the said enactments had been repealed and re-enacted by this Act.

THE MYSORE APPROPRIATION (No. 2) ACT, 1960

ARRANGEMENT OF SECTIONS

Sections.

1. Short title.

2. Issue of rupees 1, 48, 10, 57, 830 out of the Consolidated Fund of the State for the year 1960-61.

3. Appropriation.

MYSORE ACT No. 9 OF 1960.

(*First published in the* Mysore Gazette *on the Twenty-eighth Day of April* 1960.)

THE MYSORE APPROPRIATION (No. 2) ACT, 1960.

(*Received the assent of the Governor on the Twenty-third Day of April* 1960).

An Act to authorise payment and appropriation of certain sums from and out of the Consolidated Fund of the State for the service of the year ending on the thirty-first day of March, one thousand nine hundred and sixty-one.

Whereas it is expedient to authorise payment and appropriation of certain sums from and out of the Consolidated Fund of the State for the service of the year ending on the thirty-first day of March, one thousand nine hundred and sixty-one;

Be it enacted by the Mysore State Legislature in the Eleventh Year of the Republic of India as follows:—

1. *Short title.*—This Act may be called the Mysore Appropriation (No. 2) Act, 1960.

2. *Issue of rupees* 1,48,10,57,830 *out of the Consolidated Fund of the State for the year* 1960-61.—From and out of the Consolidated Fund of the State, there may be paid and applied sums not exceeding those specified in column 3 of the Schedule amounting in the aggregate to the sum of one hundred and forty-eight crores ten lakhs fifty-seven thousand eight hundred and thirty towards defraying the several charges which will come in course of payment during the year ending on the thirty-first day of March, one thousand nine hundred and sixty-one, in respect of the services specified in column 2 of the Schedule.

3. *Appropriation.*—The sums authorised to be paid and applied from and out of the Consolidated Fund of the State by this Act shall be appropriated for the services and purposes expressed in the Schedule in relation to the year ending on the thirty-first day of March, one thousand nine hundred and sixty-one.

THE SCHEDULE.

(*See* sections 2 and 3).

1	2		3		
No. of Demand	*Services and purposes*		*Sums not exceeding*		
			Voted by the Legislative Assembly	*Charged on the Consolidated Fund*	*Total*
	A. EXPENDITURE MET FROM REVENUE.		Rs.	Rs.	Rs.
1	4	Taxes on Income other than Corporation Tax	2,10,000	..	2,10,000
2	7	Land Revenue	3,87,03,000	3,000	3,87,06,000
3	8	State Excise Duties	24,30,000	..	24,30,000
4	9	Stamps	3,31,000	..	3,31,000
5	10	Forest	2,58,01,900	22,200	2,58,24,100
6	11	Registration	14,10,000	..	14,10,000
7	12	Taxes on Vehicles	12,84,000	11,06,000	23,90,000
7-A.	12-A.	Sales Tax	26,97,000	3,000	27,00,000
8	13	Other Taxes and Duties	1,07,67,000	..	1,07,67,000
9	17	Interest on Irrigation Works (Commercial) ..	..	1,99,05,000	1,99,05,000
	18	Other Revenue Expenditure Financed from Ordinary Revenues	1,17,78,000	..	1,17,7,0000
	22	Interest on Debt and other obligations ..	} ..	7,38,35,400	7,38,35,400
	23	Appropriation for Reduction or avoidance of Debt.			
13	25	General Administration (Except B and C) ..	2,49,51,500	6,19,700	2,55,71,200
14	25	General Administration (B. Parliament and State Legislature and C. Election) ..	30,13,200	66,200	30,79,000
15	27	Administration of Justice	75,01,000	11,31,000	86,32,000
16	28	Jails	42,03,000	..	42,03,000
17	29	Police	3,36,05,600	1,000	3,36,06,600
18	30	Ports and Pilotage	9,35,000	..	9,35,000
19	3	Scientific Departments	8,79,000	..	8,79,000
20	37	Education	13,21,74,700	..	13,21,74,700
21	38	Medical	3,10,57,000	..	3,10,57,000
22	39	Public Health	2,44,92,000	..	2,44,92,000
23	40	Agriculture	2,38,53,000	..	2,38,53,000

1	2	3		
No. of Demand	*Services and Purposes*	*Sums not exceeding*		*Total*
		Voted by the Legislative Assembly	*Charged on the Consolidated Fund*	
		Rs.	Rs.	Rs.
24	40-A. Rural Development	1,65,85,000	..	1,65,85,000
25	41 Animal Husbandry	1,02,34,000	..	1,02,34,000
	42 Co-operation	92,55,900	..	92,55,000
27	43 Industries and Supplies .. .. 43-A. Capital outlay on Industrial Development	17,94,08,000	75,93,900	18,70,01,900
28	47 Miscellaneous Departments	80,63,000	..	80,63,000
29	50 Civil Works	10,66,77,100	..	10,66,77,100
32.	54 Famine	62,47,000	..	47,000,62
33.	54A Territorial and Political Pensions ..	4,69,000	..	4,69,000
34.	54B Privy Purses and Allowances of Indian Rules	49,000	..	49,000
35.	55 Superanuation Allowances and Pensions ..	1,98,75,000	1,52,000	2,00,27,000
36.	55A Commutation of Pensions financed from Ordinary Revenues.	7,13,000	..	7,13,000
37.	56 Stationery and Printing	64,44,000	..	64,44,000
38.	57 Miscellaneous	1,71,47,700	33,300	1,74,61,000
40.	63B Community Development Projects, National Extension Service and Local Development Works.	2,99,07,000	..	2,99,07,00
	Total A ..	79,31,60,600	10,47,51,700	89,79,12,300
	B. WORKING EXPENSES			
42	XVII I.N.E. and D. Work (Commercial) Working expenses.	1,02,23,000	..	1,02,23,000
44	XLVI-A. Receipts from Road and Water Transport Schemes—Working Expenses.	5,91,20,000	35,00,000	6,26,20,000
	Total B ..	6,93,43,000	35,00,000	7,28,43,000
	C. CAPITAL OUTLAY NOT MET FROM REVENUE			
45.	65 Payment of Compensation to Land-holders, etc., on the abolition of Zamindari system.	57,12,000	..	57,12,000
46.	68 Construction of I.N.E. and D. Works-Commercial.	10,14,40,000	..	10,14,40,000
47.	68-A Construction of I.N.E. and D. Works-Non-Commercial.	86,45,000	..	86,45,000

1	2	3		
No. of Demand	*Services and Purposes*	*Sums not exceeding*		*Total*
		Voted by the Legislative Assembly	*Charged on the Consolidated Fund*	
		Rs.	Rs.	Rs.
48.	70 Capital outlay on Improvement of Public Health	7,00,000	..	7,00,000
49.	72 Capital outlay on Industrial Development ..	2,29,43,000	..	2,29,43,000
50.	80-B. Appropriation to Irrigation and Power Development Fund.	29,00,000	..	29,00,000
51.	81 Capital Account of Civil Works outside the Revenue Account.	4,61,60,200	..	4,61,60,260
52.	81A Capital Outlay on Electricity Schemes ..	12,58,03,330	..	12,58,03,330
53.	82 Capital Account of other Works outside the Revenue Account.	12,00,000	..	12,00,000
54.	82B Capital Outlay on Road and Water Transport Schemes.	1,13,00,000	..	1,13,00,000
55.	83 Payment of Commuted Value of Pensions ..	7,23,000	..	7,23,000
56.	85 Payment to Retrenched Personnel ..	2,000	..	2,000
57.	85A Capital Outlay on Schemes of Government Trading.	1,82,74,000	..	1,82,74,000
	Total—C ..	34,58,02,530	..	34,58,02,530
	D. DISBURSEMENT OF ADVANCES AND LOANS.			
58.	P. Loans and Advances by the State Government	8,21,77,000	..	8,21,77,000
	E. PUBLIC DEBT—REPAYMENT AND INTER-STATE DEBT SETTLEMENTS			
	N. Public Debt—Repayment .. ..—	—	..	—
	Q. Inter-State Debt Settlements .. ..—	—	8,23,23,000	8,23,23,000
	Grand Total ..	1,29,04,83,130	19,05,74,700	1,48,10,57,830

MYSORE ACT No. 10 OF 1960.

(*First published in the* Mysore Gazette *on the Twenty-eighth day of April* 1960).

THE MYSORE LEGISLATURE SALARIES (AMENDMENT) ACT, 1960.

(*Received the assent of the Governor on the Twenty-third Day of April* 1960).

An Act further to amend the Mysore Legislature Salaries Act, 1956.

WHEREAS it is expedient further to amend the Mysore Legislature Salaries Act, 1956 (Mysore Act 2 of 1957);

BE it enacted by the Mysore State Legislature in the Eleventh Year of the Republic of India as follows:—

1. *Short title and commencement.*—(1) This Act may be called the Mysore Legislature Salaries (Amendment) Act, 1960.

(2) It shall be deemed to have come into force on the first day of January 1960.

(Sections 2 to 5 incorporated in the Principal Act).

6. *Cessation of membership of Legislative Council of certain persons elected to the Legislative Assembly.*—Notwithstanding anything contained in sub-section (2) of section 4 of the Mysore Legislature (Prohibition of Simultaneous Membership) Act, 1956 (Mysore Act 3 of 1957) or any other law, in the case of members of the Legislative Council of the State of Mysore who were chosen as members of the Legislative Assembly of the State of Mysore, and the declarations that they had been so chosen were published in the *Mysore Gazette,* dated the 16th day of March 1957, their seats in the said Council shall be deemed to have become vacant on the 20th day of March 1957, and they shall be paid the salaries and allowances in accordance with the provisions of the principal Act until the said 20th day of March 1957.

THE MYSORE APPROPRIATION (No. 3) ACT, 1960.

ARRANGEMENT OF SECTIONS

Sections.

1. Short title.

2. Issue of Rs. 3,48,12,472 of the Consolidated Fund of the State for the year 1960-61.

3. Appropriation.

MYSORE ACT No. 12 OF 1960.

(*First published in the* Mysore Gazette *on the Sixth Day of October* 1960.)

THE MYSORE APPROPRIATION (No. 3) ACT, 1960.

(*Received the assent of the Governor on the Second Day of October* 1960).

An Act to authorise payment and appropriation of certain further sums from and out of the Consolidated Fund of the State for the service of the year ending on the thirty-first day of March, one thousand nine hundred and sixty-one.

WHEREAS it is expedient to authorise payment and appropriation of certain further sums from and out of the Consolidated Fund of the State for the service of the year ending on the thirty-first day of March, one thousand nine hundred and sixty-one;

BE it enacted by the Mysore State Legislature in the Eleventh Year of the Republic of India as follows —

1. *Short title.*—This Act may be called the Mysore Appropriation (No. 3) Act, 1960.

2. *Issue of rupees* 3,48,12,472 *out of the Consolidated Fund of the State for the year* 1960-61.—From and out of the Consolidated Fund of the State, there may be paid and applied further sums not exceeding those specified in column 3 of the Schedule amounting in the aggregate to the sum of three crores forty-eight lakhs twelve thousand four hundred and seventy-two towards defraying the several charges which will come in course of payment during the year ending on the thirty-first day of March, one thousand nine hundred and sixty-one, in respect of the services specified in column 2 of the Schedule.

3. *Appropriation.*—The sums authorised to be paid and applied from and out of the Consolidated Fund of the State by this Act shall be appropriated for he services and purposes expressed in March, one thousand nine hundred and sixty-one.
the Schedule in relation to the year ending on the thirty-first day of

THE SCHEDULE

(*See* section 2 and 3.)

1		2	3		
No. of Demand		Service s and Purposes	Sums not exceeding Voted by the Legislative Assembly	Charged on the Consolidated Fund	Total
		A. EXPENDITURE MET FROM REVENUE	Rs.	Rs.	Rs.
13	25	General Administration (Except B and C) ..	..	17,500	17,500
17	29	Police	..	10,000	10,000
20	37	Education	30,49,342	1,175	30,50,517
21	38	Medical	2,548	..	2,548
22	39	Public Health	2,44,007	..	2,44,007
23	40	Agriculture	15,00,000	..	15,00,000
25	41	Animal Husbandry	2,00,000	..	2,00,000
27	43	Industries and Supplies	8,05,584	..	8,05,584
28	47	Miscellaneous Departments	..	13,775	13,775
29	50	Civil Works	30,000	..	30,000
32	54	Famine	25,00,000	..	25,00,000
38	57	Miscellaneous	1,67,000	2,04,490	3,71,490
		Total A ..	84,98,481	2,46,940	87,45,421
		C. CAPITAL OUTLAY NOT MET FROM REVENUE.			
47	68-A	Construction of I.N.E. and D. Works—Non-Commercial	10,00,200	..	10,00,200
49	72	Capital outlay on Industrial Development ..	58,00,001	..	58,00,001
51	81	Capital Account of Civil Works outside the Revenue Account.	16,96,850	..	1696,850
57	85-A	Capital Outlay on Schemes of Government Trading.	64,00,000	..	64,00,000
		Total C ..	1,48,97,051	..	1,48,97,051
		D. DISBURSEMENT OF ADVANCES AND LOANS.			
58	P.	Loans and Advances by State Government	1,11,70,000	..	1,11,70,000
		Total D ..	1,11,70,000	..	1,11,70,000
		Grand Total ..	3,45,65,532	2,46,940	3,48,12,472

THE CITY OF BANGALORE IMPROVEMENT (AMENDMENT) ACT, 1960.

ARRANGEMENT OF SECTIONS

Sections.

1. Short title and commencement.
2. Insertion of section 27A in Mysore Act V of 1945.
3. Validation.
4. Repeal of Mysore Ordinance No. 1 of 1960.

MYSORE ACT No. 13 OF 1960.

(*First published in the* Mysore Gazette *on the Sixth Day of October* 1960.)

THE CITY OF BANGALORE IMPROVEMENT (AMENDMENT) ACT, 1960.

(*Received the assent of the Governor on the Second Day of October* 1960)

An Act further to amend the City of Bangalore Improvement Act, 1945.

WHEREAS it is expedient further to amend the City of Bangalore Improvement Act, 1945 (Mysore Act V of 1945);

BE it enacted by the Mysore State Legislature in the Eleventh Year of the Republic of India as follows :—

1. *Short title and commencement.*—(1) This Act may be called the City of Bangalore Improvement (Amendment) Act 1960.

(2) It shall be deemed to have come into force on the ninth day of June, 1960.

2. *Insertion of section 27A in Mysore Act V of* 1945.—After section 27 of the City of Bangalore Improvement Act, 1945, the following section shall be inserted, and shall be deemed always to have been inserted, namely :—

"27A. *Acquisition of land during the first fifteen years.*—Notwistanding anything contained in this Act,—

(1) during a period of fifteen years from the date of commencement of this Act, the Government may acquire land under the Mysore Land Acquisition Act, 1894, for the purpose of improvement, expansion or development of the City of Bangalore or any area to whcih this Act extends, and any land so acquired shall, after it has vested in the Government, stand transferred to the Board and such land may be dealt with under the provisions of sections 28 and 29, or in such manner as the Government may direct;

(2) any acquisition proceeding commenced under the Mysore Land Acquisition Act, 1894, before the expiry of the aforesaid period of fifteen years, may be continued under the said Act, and the land acquired in such pro-

ceeding shall also after it has vested in the Government stand transferred to the Board and may be dealt with in the manner specified in clause (1)."

3. *Validation*.—Anyhing done, any action or proceeding taken or any order passed, before the commencement of this Act, in respect of any land acquired for the purpose of improvement, expansion or development of the City of Bangalore or any area to which the City of Bangalore Improvement Act, 1945, (Mysore Act V of 1945) extends, shall be deemed to have been done, taken or passed at the relevant time in accordance with the provisions of sectoin 27A of the said Act, and no such thing, action, proceeding or order shall be called in question on the ground that it was not done, taken or passed in compliance with any of the provisions of sections 14, 15, 16, 17 or 18 or clauses (1) and (2) of section 27 of the said Act.

4. *Repeal of Mysore Ordinance No.* 1 *of* 1960.—The City of Bangalore Improvement (Amendment) Ordinance, 1960 is hereby repealed.

THE MYSORE INAMS ABOLITION LAWS (AMENDMENT) ACT, 1960.

ARRANGEMENT OF SECTIONS

Sections.

1. Short title.
2. Amendment of Mysore Act I of 1955.
3. Amendment of Mysore Act 18 of 1955.
4. Validation.
5. Repeal of Mysore Ordinance No. 5 of 1960.

MYSORE ACT No. 16 OF 1960.

(*First published in the* Mysore Gazette *on the Sixth Day of October* 1960.)

THE MYSORE INAMS ABOLITION LAWS (AMENDMENT) ACT, 1960.

(*Received the assent of the President on the Fifth Day of October* 1960)

An Act further to amend the Mysore (Personal and Miscellaneous) Inams Abolition Act, 1954, *and the Mysore (Religious and Charitable) Inams Abolition Act,* 1955.

WHEREAS it is expedient further to amend the Mysore (Personal and Miscellaneous) Inams Abolition Act, 1954 (Mysore Act I of 1955), and the Mysore (Religious and Charitable) Inams Abolition Act, 1955 (Mysore Act 18 of 1965) (hereinafter referred to in section 4 as the Inams Abolition Acts);

BE it enacted by the Mysore State Legislature in the Eleventh Year of the Republic of India as follows :—

1. *Short title.*—This Act may be called the Mysore Inams Abolition Laws (Amendment) Act, 1960.

2. *Amendment of Mysore Act I of* 1955.—In the Mysore (Personal and Miscellaneous) Inams Abolition Act, 1954—

(1) for the explanation to sub-section (3) of section 1, the following explanation shall be substituted and shall be deemed to have always been substituted, namely :—

"*Explanation.*—'Personal inam', 'Kodagi or Bayadi Daswandam inam', 'Artizan inam' or 'Miscellaneous service inam' means a grant of a village, portion of a village, land or total or partial exemption of land revenue, entered, in the register of inams, quit rent register, alienation register, or any revenue account maintained by or under the authority of Government,—

(i) in the case of personal inam, as personal inam, Brahmadaya inam, Agrahara inam, Shrotrium inam, Khayamgutta, Bhatamanya, Bharta Vrithi or Bramhadaya, Nanparvarsh inam, Raktakodigi or Netra Vattada inam, Ambiga inam, Anche Javan inam, Gollur inam, Palki inam, Sangitagar inam, Kaviswara inam, Fireworks inam, Bhattaraju inam, Bombe or Bommalata

inam, Killekyatara inam, Ghante Kodigi inam, Mondi inam, Budubudike inam, Punchangi inam, and Pitteddala inam;

(ii) in the case of Kodagi or Bawadi Daswandam inam, as Kodgi inam or Bawadi Daswandam inam;

(iii) in the case of artizen inam, as Barber or Hajam inam, Blacksmith or lohar inam, Washerman or Dhobi inam, capenter or badagi inam, nirganti or kolavar or Munugu inam, potter or kumbar inam, cobbler or chambar inam, or scavenger or Madigar inam;

(iv) in the case of Miscellaneous Service inam, as Devadaya Service inam, Bhuta Uttar, Pujari inam, Nandadipa inam, Naivedya inam, Mantrapuspa inam, Parayana inam, Huvina inam, Vyasa Puje inam, Rathotsava inam, or Teru, Manya, Dadder inam, Rakhavale inam, Tafe inam Maha Purush inam, Karokal inam, Dasari or Kondikar inam, Bhajantri inam, Sringanada inam, Karadivadya inam, Jangam or Puravaraga inam, Lingadavira inam, Asadi inam, Potruju inam, Saraga inam, Pindemanya, Sagavali inam, Karagada inam, Kannadi inam, Gollur inam, Sweeper inam, Masalchi inam, Jain Basti inam, Masjid inam, Darga inam, Khayi Inam, Bhairagi and Gosayi inam, Chuttram inam, Tope inam, Avenue inam, Despandya inam, Desamukhi inam, Desakulkarni inam, Nadiga inam, Nadagovidike inam, Setti inam, Chelvadi nam, Sayer Shanbog inam, ktoe and Buraj inam Sunnakallu inam, Pattari or Shroff inam, Medar inam, Kurubar inam, Kerebandi, Kerekona or Khulga inam and Gidekaval Hasargaval inam Kavalgar.";

(2) in the proviso to clause (g) of sub-section (1) of section 3, after the words "minor inam", the words "or to be continued as a tenant" shall be inserted and shall be deemed to have always been inserted;

(3) in the proviso to sub-section (2) of section 5, for the words "is equal to the land revenue" the words "is not more than the land revenue" shall be substituted and shall be deemed to have always been substituted;

(4) section 26-E shall be omitted and shall be deemed to have been omitted with effect from the fifth day of July 1956;

(5) after section 34, the following section shall be inserted and shall be deemed to have been inserted with effect from the fifth day of July 1956, namely :—

"34A. *Applicability of the provisions of Mysore Act XIII of 1952.*—For the removal of doubts, it is hereby declared that the provisions of the [1][Mysore Tenancy Act, 1952, for the time being in force shall, subject to the provisions of Chapter III-A, be applicable and shall govern the relations of the persons who are entitled to be registered as occupants under sections, 4, 5, 6, 7 and 9 and of persons entitled to be registered as holders of minor inams under section 8, and the agricultuirsts who hold lands on lease from such persons as tenants immediately before the date of vesting."

3. *Amendment of Mysore Act 18 of 1955.*—In the Mysore (Religious and Charitable) Inams Abolition Act, 1955,—

(1) for the explanation to sub-section (3) of section 1, the following explanation shall be substituted and shall deemed to have always been substituted, namely :—

"*Explanation.*—'Religious inam', or 'charitable inam', means a grant of a village, portion of a village or land entered in the register of inams, quit-rent register, alienation register, or any revenue account maintained by or under the authority of Government as Devadaya inam or Dharmadaya inam, as the case may be.";

(2) in the proviso to clause (g) of sub-section (1) of section 3, after the words "the occupant", the words "or to be continued as a tenant" shall be inserted and shall be deemed to have always been inserted ;

(3) to sub-section (2) of section 5, the following provisio shall be added and shall be deemed to have always been added, namely :—

"Provided that where a permanent tenant entitled to be registered as an occupant of land under sub-section (1) is shown as a registered oqcupant in the settlement register and other records referred to in section 117 of the [2][Land Revenue Code, or where the rent paid by a permanent tenant entitled to be registered as an occupant under sub-section (1) is not more than the land revenue, no premium shall be payable under this sub-section.";

1. Now see the Mysore Land Reforms Act, 1961 (10 of 1962).
2. Now see the Mysoe Land Revenue Act, 1964 (12 of 1964).

(4) after section 9, the following section shall be inserted :—

"9A. *Entries to be made in the record of rights.*—(1) After the determination of claims under section 9, the Deputy Commissioner shall send the prescribed particulars of the decision to the officer maintaining the record of rights under the [1][Mysore Land Record of Rights Act, 1958.

(2) On receipt of the particulars under sub-section (1), and notwithstanding anything conained in the Mysore [1][Land Record of Rights Act, 1958, the officer concerned shall enter such particulars in the registers.";

(5) after section 31, the following section shall be inserted and shall be deemed to have always been inserted, namely :—

31A. *Applicability of the provisions of Mysore Act XIII of 1952.*—For the removal of doubts, it is hereby declared that the provisions of the [2][Mysore Tenancy Act, 1952, for the time being in force shall, subject to the provisions of this Act, be applicable and govern the relations of the persons who are entitled to be registered as occupants under sections 4, 5, 7 and 8 and the agriculturists who hold lands on lease from such persons as tenants immediately before the date of vesting.";

(6) in sub-section (2) of section 35, the words "of the District" shall be omitted.

4. *Validation.*—Anything done or any action taken of purported to be done or taken (including any notifications, notices or orders issued and all proceedings held) under the Inams Abolition Acts shall, notwithstanding any judgment, decree or order of any Court or Tribunal, be deemed to have been validly done, taken, issued or held, and shall have effect for all purposes as if it had been done, taken, issued or held by or under the relevant provisions of the Inams Abolition Acts, as amended by this Act, and accordingly no suit or other legal proceeding shall be entertained or continued in any Court or Tribunal on the ground that any such thing was done or action taken under provisions which were not legal at that time and in particular (but without prejudice to the generality of the foregoing provision) on the ground that the thing done or action taken was done or taken in pursuance of provisions which were outside or inconsistent

---

1. Now see the Mysore Land Revenue Act, 1964 (12 of 1964).
2. Now see the Mysore Land Reforms Act, 1961 (10 of 1962).

with, the provisions of the Inams Abolition Acts, in that they were outside the scope of the explanation to sub-section (3) of section 1 of the Inams Abolition Acts, or for any reason whatsoever :

Provided that no act or omission on the part of any person before he commencement of this Act shall be punishable as an offence which would not have been so punishable if this Act had not been passed.

5. *Repeal of Mysore Ordinance No. 5 of* 1960.—The Mysore Inams Abolition Laws (Amendment) Ordinance, 1960 is hereby repealed.

THE MYSORE SOCIETIES REGISTRATION ACT, 1960

ARRANGEMENT OF SECTIONS

Sections.

1. Short title, extent and commencement.
2. Definitions.
3. Societies to which the Act applies.
4. Conditions of registeration.
5. Mode of forming societies.
6. Requirements with respect to memorandum.
7. Societies not to be registered with undersirable names.
8. Registration of societies.
9. Alteration of memorandum of association.
10. Change of name, rules and regulations.
11. General meeting.
12. Accounts.
13. Balance sheet and annual list of governing body to be filed with Registrar.
14. Property of society how vested.
15. Suits by and against society.
16. Suits not to abate.
17. Enforcement of judgment aganist society.
18. Recovery of penalty accruing under bye-law.
19. Members liable to be sued as strangers.
20. Members guilty of offences punishable as strangers.
21. Procedure for amalgamation of societies.
22. Provision for dissolution of societies and adjustment of their affairs.
23. Upon dissolution, no member to receive profit.
24. Inspection of documents.
25. Enquiry by the Registrar, etc.
26. Surcharge.
27. Cancellation of registration and dissolution of certain societies.
28. Offences and penalties.
29. Cognizance of offences.
30. Power to make rules.
31. Repeal and savings.

MYSORE ACT No. 17 OF 1960.

(*First published in the* Mysore Gazette, *on the Third Day of November,* 1969).

THE MYSORE SOCIETIES REGISTRATION ACT, 1960

(*Received the assent of the Governor on the Twenty-firth day of October* 1960).

(*Amended by Act* 26 *of* 1965)

An Act to provide for the registration of literary, scientific, charitable and other societies.

WHEREAS it is expedient to provide for the registration of literary scientific, charitable and other societies in the State of Mysore;

BE it enacted by the Mysore State Legislature in the Eleventh Year of the Republic of India as follows:—

1. *Short title, extent and commencement.*—(1) This Act may be called the Mysore Societies Registration Act, 1960.

(2) It extends to the whole of the State of Mysore.

(3) It shall come into force on such date as the State Government may by notification in the official Gazette appoint.

2. *Definitions.*—In this Act, unless the context otherwise requires.—

(*a*) "governing body" means the governors, council, directors, committee, trustees or other body to whom by the rules and regulations of the society, the management of its affairs is entrusted;

(*b*) "member" means a person who, having been admitted to membership of a society in accordance with the rules and regulations thereof, shall have paid his subscription and shall have signed the roll or list of members thereof, and shall not have resigned in accordance with such rules and regulations; but in all proceedings under this Act, no person shall be entitled to vote or to be counted as a member whose subscription at the time shall have been in arrear for a period exceeding three months;

(*c*) "prescribed" means prescribed by rules made under this Act;

1. This Act has come into force on 15th June 1961 (Notification No. RD 129 GRG 60, dated 6th June 1961)

(*d*) "registered society" means a society registered or deemed to be registered under this Act;

(*e*) "Registrar" means the Inspector-General of Registration in Mysore or such other officer, as the State Government may, by notification in the official Gazette, appoint to be the Registrar for the purposes of this Act.

3. *Societies to which the Act applies.*—The following Societies may be registered under this Act—

Societies established for—

(*a*) the promotion of charity;

(b) the promotion of education, science, literature, or the fine arts.

(*c*) the promotion of sports other than horse racing;

(*d*) the instruction and the diffusion of knowledge relating to commerce or industry or of any other useful knowledge;

(*e*) the diffusion of political education;

(*f*) the foundation or maintenance of libraries or reading rooms for general use among the members or open to the public, or of public museums and galleries of painting and other works of art;

(*g*) the collection of natural history, mechanical and philosophical inventions, instruments or designs; and

which intend to apply their profits, if any, or other income in promoting their object and prohibit the payment of any dividend or distribution of any income or profits among their members.

4. *Conditions of registration.*—No society, other than a society of which the State Government is a member, which does not consist of at least seven persons above the age of eighteen years shall be registered under this Act.

5. Mode of forming societies.—Any seven or more persons above the age of eighteen years associated for any purpose specified in Section 3 may, be subscribing their names to a memorandum of association and otherwise complying with the requirements of this Act and the rules made thereunder, in respect of registration, form themselves into a society under this Act.

6. *Requirements with respect to memorandum.*—(1) The memorandum of association of every society shall state—

(*a*) the name of the society;

(*b*) the objects of the society;

(*c*) the names, addresses and occupations of the members of the governing body to whom, by the rules of the society, the management of its affairs is entrusted;

(*d*) the place at which the registered office of the society is to be situate.

(2) There shall be registered with the memorandum of association, the rules and regulations of the society, which shall contain provisions relating to admission of members, general meetings, proceedings at such meetings including voting by members, the governing body and proceedings of meetings of the governing body:

Provided that, save as otherwise provided in this Act, no rule or regulation of a society shall exclude any member from being entitled to vote.

(3) The momorandum and rules and regulations of the society shall be printed or typewritten, be divided into paragraphs, numbered consecutively and be signed by each subscriber to the memorandum of association (who shall add his address, description, age and occupation, if any) in the presence of at least one witness who shall attest the signature and shall likewise add his address, description and occupation.

7. *Societies not to be registered with undesirable names.*—No society shall be registered by a name which in the opinion of the Registrar, is undersirable. A name which is identical with, or too nearly resembles, the name by which a society in existence has been previously registered, may be deemed to be undesirable by the Registrar under this section.

8. *Registration of societies.*—(1) There shall be presented to the Registrar for registration the memorandum of association and the rules and regulations of the society along with a registration fee of fifty rupees.

(2) If the Registrar is satisfied that all the requirements of this Act and the rules made thereunder have been complied with he shall retain and register the memorandum of association and rules and Regulations and shall certify under his hand that the society is registered and issue a certificate of registration.

(3) If the Registrar refuses to register a society, an appeal shall lie to the Mysore Revenue Appellate Tribunal within sixty days from the date of communication of his refusal to register the society. Every such appeal shall be accompanied by a fee of five rupees.

9. *Alteration of memorandum of association.*—(1) Whenever it shall appear to the governing body of any society registered under this Act which has been established for any particular purpose or purposes that it is advisable to alter, extend or abridge such purpose or for other purposes specified in section 3, the governing body may submit the proposition to the members of the society in a written or printed report, and may convene a special general meeting for the consideration thereof according to the rules and regulations of the society. But no such proposition shall be deemed to have been approved unless such report has been delivered or sent by post to every member of the society twenty-one days previous to the date of the special general meeting covened by the governing body for the consideration thereof, and unless such proposition shall have been agreed to by the votes cast in favour of the proposition by members who being entitled so to do, vote in person, or where proxies are allowed, by proxy, and such votes are not less than three times the number of the votes, if any, cast against the resolution by members so entitled and voting and confirmed by a similar majority of votes at a second special general meeting convened by the govering body after an interval of thirty days after the former meeting.

(2) Every change in the memorandum of association approved under sub-section (1) shall be filed with the Registrar within thirty days from the date of making thereof along with a fee of ten rupees and the Registrar may if he is satisfied that the change is in accordance with the provisions of this Act and the rules made thereunder register such change. Such change shall not have effect until it has been so registered.

(3) If the Registrar refuses to register a change in the memorandum of association under sub-section (2) an appeal shall lie to the Mysore Revenue Appellate Tribunal within sixty days from the date of communication of his refusal to register the change. Every such appeal shall be accompanied by a fee of two rupees.

10. *Change of name, rules and regulations.*—(1) The name and the rules and regulations of a society may be amended by a resolution passed at a special general meeting convened for the purpose of which written or printed notice shall have been delivered or sent by post to every member of the society twenty-one days previous to the date of the special general meeting and the resolution proposing the amendment is passed by the votes cast in favour of the resolution by members who being entitled so to do, vote in person or where proxies are allowed, by proxy, and such votes, are not less than three times the number of the votes, if any, cast against the rsolution by members so entitled and voting.

(2) Every amendment made under sub-section (1) shall, within thirty days from the making thereof be filed with the Registrar along with a fee of two rupees and if the Registrar is satisfied that the amendment is in accordance with the provisions of this Act and the rules made thereunder, shall register it. Such amendment shall have effect only after it is so registered.

(3) If the Registrar refuses to register the amendment under sub-section (2) an appeal shall lie to the Mysore Revenue Appellate Tribunal within sixty-days from the date of communication of his refusal to register the amendment. Every such appeal shall be accompanied by fee of two rupees.

11. *General meeting.*—(1) Every society registered under this Act shall hold every year a general meeting called the annual general meeting at which the report of the management of the society for the previous year together with an audit copy of the balance sheet, income and expenditure account and the auditor's report shall be submitted for approval.

(2) The first annual general meeting shall be held by a society within eighteen months of its registration. The next annual general meeting of the society shall be held within nine months after the expiry of the calendar year in which the first annual general meeting was held; and thereafter an annual general meeting shall be held within nine months after the expiry of each calendar year:

Provided that the Registrar may, for any special reason extend the time within which an annual general meeting shall be held, by a further period not exceeding six months:

Provided further that except in the case referred to in the preceding proviso not more than eighteen months shall elapse between the date of one general meeting and that of the next.

(3) A special general meeting may be convened at any time on the requisition of the president or the chairman if any, of the governing body, or on the requisition of not less than one-third of the number of members of the governing body, or one-tenth of the total number of members of the society, entitled to vote who shall state in writing the business for which they wish the meeting to be convened and the governing body shall, within ten days from the date of the receipt of the requisition, proceed duly to call a meeting for the consideration of the business stated on a day not later than forty days from the date of the receipt of the requisition.

(4) If a member has no registered address in India and has not supplied to the society an address within India for the giving of notice to him, a notice advertised in a newspaper in Kannada and in

a newspaper in English or any other language circulating in the neighourhood of the registered office of the society shall be deemed to be duly given to him on the day on which the advertisement appears in the newspaper.

12. *Accounts.*—(1) The governing body of every society registered under this Act shall keep at the registered office of the society or at such other place in the State as the governing body thinks fit, proper books of account with respect to—

(*a*) all sums of money received and expended by the society and the matters in respect of which the receipt and expenditure takes place;

(*b*) all sales and purchases of goods by the society; and

(*c*) the assets and liabilities of the society.

(2) Every balance sheet of a society shall give a true and fair view of the state of affairs of the society as at the end of the calendar year and every income and expenditure account shall give a true and fair view of the excess of income over expenditure, or excess of expenditure over income, of the society for the calendar year.

13. *Balance sheet and annual list of governing body to be filed with Registrar.*—On or before the fourteenth day succeeding the day on which the annual general meeting of a society is held, there shall be filed with Registrar a list of the names, addresses and occupations of the members of the governing body then entrusted with the management of the affairs of the society and a copy of the balance sheet and income and expenditure account audited by a person who under section 226 of the Companies Act, 1956 (Central Act I of 1956), can act as an auditor of companies registered in the State of Mysore. A filing fee of one rupee shall be paid to the Registrar for the filing of the list and the balance sheet and income and expenditure account.

14. *Property of society how vested.*—The property, movable and immovable, belonging to a society registered under this Act, if not vested in trustees, shall be deemed to be vested, for the time being in the governing body of such society, and in all proceedings, civil and criminal, the property may be described as the property of the governing body of such society by their proper title.

15. *Suits by and against society.*—Every society registered under this Act may sue or be sued in the name of the president, chairman, or principal secretary or the trustees as shall be determined by the rules and regulations of the society, and, in default, of such

determination, in the name of such person as shall be appointed by the governing body for the occasion :

Provided that, it shall be competent for any person having a claim or demand against the society, to sue the president, or chairman or principal secretary or the trustees thereof, if, on application to the governing body, some other officer or person be not nominated to be the defendant.

16. *Suits not to abate.*—No suit or proceeding in any civil court shall abate or discontinue by reason of the person by or against whom such suit or proceeding shall have been brought or continued, dying or ceasing to fill the character in the name whereof he shall have sued or been sued, but the same suit or proceeding shall be continued in the name of or against the successor of such person.

17. *Enforcement of judgment against society.*—(1) If a judgment is passed against the person or officer named on behalf of the society, such judgment shall not be enforced against the person or property of such person or officer, but shall be enforced against the property of the society.

(2) The application for execution shall set forth the judgment the fact of the party against whom it shall have been passed having sued or having been sued, as the case may be, on behalf of the society only, and shall require to have the judgment enforced against the property of the society.

18. *Recovery of penalty accruing under bye-law.*—Whenever by any bye-law duly made in accordance with the rules and regulations of the society, or, if the rules passed at a general meeting of the members of the society convened for the purpose by a majority of not less than three-fifths of the members present at such meeting, any pecuniary penalty is imposed for the breach of any rule or bye-law of the society, such penalty, when accrued, may be recovered in any court having jurisdiction where the defendant shall reside, or the society shall be situate, as the governing body thereof shall deem expedient.

19. *Members liable to be sued as strangers.*—Any member who may be in arrear of a subscription which according to the rules of the society, he is bound to pay, or who shall posses himself of or detain any property of the society in a manner or for a time contrary to such rules, or shall injure or destroy any property of the society, may be sued for such arrear or for the damage accruing from such detention, injury or destruction of property in the manner hereinbefore provided.

20. *Members guilty of offences punishable as strangers.*—Any member of the society who shall steal, purloin or embezzle any money or other property, or wilfully and maliciously destroy or injure any property of such society or shall forge any deed, bond, security for money, receipt or other instrument, whereby the funds of the society may be exposed to loss, shall be subject to the same prosecution, and, if convicted, shall be liable to be punished in like manner, as any person not a member would be subject and liable to in respect of the like offence.

21. *Procedure for amalgamation of societies.*—Whenever it shall appear to the governing body of any society registered under this Act, which has been established for any particular purpose or purposes, that it is advisable to amalgamate such society, either wholly or partially with any other society, such governing body may submit the proposition to the members of the society in a written or printed report, and may convene a special general meeting for the consideration thereof according to the rules and regulations of the society. But no such proposition shall be deemed to have been approved unless such report shall have been delivered or sent by post to every member of the society twenty-one days previous to the date of the special general meeting convened by the governing body for the consideration thereof, and unless such proposition shall have been agreed to by the votes, cast in favour of the proposition by members who being entitled so to do, vote in person, or where proxies are allowed. by proxy, and such votes are not less than three times the number of votes, if any, cast against the resolution by members so entitled and voting and confirmed by a similar majority of votes at a second special general meeting convened by the governing body after an interval of thirty days after the former meeting.

22. *Provision for dissolution of societies and adjustment of thier affairs.*—Any number not less than three-forths of the members of any society may determine that it shall be dissolved and thereupon it shall be dissolved forthwith, or at the time then agreed upon, and all necessary steps shall be taken for the disposal and settlement of the property of the society, its claims and liabilities, according to the rules of the said society applicable thereto, if any, and if there are no such rules, as the governing body shall find expedient, provided that, in the event of any dispute arising among the said governing body or the members of the society, the adjustment of its affairs shall be referred to the principal court of original civil jurisdiction of the district in which the registered office of the society is situate ; and the court shall make such order in the matter as it shall deem requisite :

Provided that no society shall be dissolved unless three-fourths of the members shall have expressed a wish for such dissolution by their votes delivered in person, or where proxies are allowed, by proxy, at a special general meeting convened for the purpose :

Provided further that whenever the State Government is a member of, or a contributor to or otherwise interested in any society registered under this Act, such society shall not be dissolved without the consent of the State Government.

23. *Upon dissolution, no member to receive profit.*—(1) Upon the dissolution of any society registered under this Act, there shall remain, after the satisfaction of all its debts and liabilities, any property whatsoever, the same shall not be paid to or distributed among the members of the said society or any of them, but shall be given to some other society, to be determined by the votes of not less than three-fifths of the members present or where proxies are allowed by proxy at the time of the dissolution, or in default thereof, by the principal civil court of original jurisdiction of the district.

(2) Notwithstanding anything contained in sub-section (1), it shall be lawful for the members of any society dissolved, to determine by a majority of the votes of the members present personally or where proxies are allowed, by proxy, at the time of dissolution of such society that any property whatsoever remaining after the satisfaction of all its debts and liabilities shall be given to the State Government to be utilised for any of the purposes referred to in section 3.

24. *Inspection of documents.*—Any person may inspect all documents filed with the Registrar under this Act on payment of a fee of one rupee for each inspection, and any person may require a copy or extract of any document or any part of any document to be certified by the Registrar on payment of fifty *Paise for every hundred words of such copy or extract ; and such certified copy shall be *prima facie* evidence of the matters therein contained in all legal proceedings whatever.

25. *Enquiry by the Registrar, etc.*—(1) The Registrar may on his own motion and shall on the application of the majority of the memebrs of the governing body or of not less than one-third of the members of the society, hold an enquiry or direct some person autho-

---

* Reference to " Naye Paise " shall be construed as reference to Paise *vide* Central Act, 17 of 1964.

rised by him by order in writing in accordance with the rules made in this behalf to hold an enquiry into the constitution, working and financial condition of a registered society.

(2) The Registrar or the person authorised by him under sub-section (1) shall have the following powers, namely—

(*a*) he shall, at all reasonable times, have free access to the books, accounts, documents, securities, cash and other properties belonging to or in the custody of the society and may summon any person in possession or responsible for the custody of any such books, accounts, documents, securities, cash or other properties to produce the same at any place at the head-quarters of the society or any branch thereof

(*b*) he may summon any person who, he has reason to belive, has knowledge of any of the affairs of the society to appear before him at any place at the headquarters of the society or any branch thereof and may examine such person on oath ;

(*c*) (i) he may notwithstanding anything contained in this Act or in any rule or regulation prescribing the period of notice for a general meeting of the society, require the governing body of the society to call a general meeting at such time and place at the headquarters of the society or any branch thereof and to determine such matters as may be directed by him. If governing body of the society refuses or fails to call a meeting, he shall have power to call it himself ;

(ii) any meeting called under sub-clause (i) shall have all the powers of a general meeting called under the rules or regulations of the society and its proceedings shall be regulated by such rules or regulations ;

(iii) when an enquiry is made under this section, the Registrar shall communicate the result of the enquiry to the society concerned.

26. *Surcharge.*—(1) Where, in the course of an enquiry under section 25, it appears that any person who had taken part in the establishment or management of the society or any past or present president, secretary, member of the governing body or officer or any member of the staff of the society has misapplied or retained or become liable or accountable for any money or property of the society, or has been guilty of misfeasance or breach of trust in relation

to the society, the Registrar may, on a report received from the officer or on an application received from the governing body of the society or of his own motion, examine into the conduct of such person and after giving reasonable opportunity to the person concerned to submit his explanation, make an order requiring him to repay or restore the money or property or any part thereof, respectively with interest at such rate as the Registrar thinks just or to contribute such sum to the assets of the society by way of compensation in regard to the misapplication, retainer, misfeasance or breach of trust as the Registrar thinks just.

(2) The order of the Registrar under sub-section (1) shall be final unless it is set aside by the Mysore Revenue Appellate Tribunal on an appeal filed before it within sixty days from the date of communication of the order. Every such appeal shall be accompanied by a fee of ten rupees.

(3) Any sum ordered under this section to be repaid to a society or recovered as a contribution to its assets may on a requision being made in this behalf by the Registrar, be recovered by the Deputy Commissioner, in the same manner as arrears of land revenue.

(4) This section shall apply notwithstanding such person may have incurred criminal liability by his act.

27. *Cancellation of registration and dissolution of certain societies.*—(1) If it appears to the Registrar that any society registered or deemed to be registered under this Act, is carrying on any unlawful activity or allows unlawful activity to be carried on within any premises under the control of the society; the Registrar may hold an enquiry [1][or authorise any officer to hold an enquiry] into the activities of such society, and in respect of every such enquiry, the Registrar or the authorised officer shall have the same powers as are specified in sub-section (2) of section 25. [2][The authorised officer shall on completion of the enquiry, submit a report to the Registrar].

(2) If on an enquiry under sub-section (1), the Registrar is satisfied that any such society has been carrying on any unlawful activity or has allowed any unlawful activity to be carried on within any premises under the control of the society, he shall, after giving reasonable notice to the society to show cause why the registration of the society should not be cancelled and the society dissolved and after considering the representations, if any, made on behalf of the society, by order cancel the registration of the society and direct dis-

---

1. Substituted by Act 26 of 1965.
2. Added by Act 26 of 1965.

solution of the society ; and thereupon the assets of the society shall be distributed, and the liabilities discharged, in the same manner as if the society had been dissolved under section 22.

(3) An appeal shall lie to the Mysore Revenue Appellate Tribunal against any order passed by the Registrar under sub-section (2), within sixty days from the date of communication of the order, and the decision on such appeal shall be final.

Explanation.—For purposes of this section, an activity shall be deemed to be unlawful if such activity is an offence punishable under any provision of law for the time being in force.

28. *Offences and penalties.*—If—

(*a*) the president, chairman, principal secretary or any member of the governing body or any officer of a society contravenes the provisions of sub-section (2) of section 9, or sub-section (2) of section 10, or sub-sections (1) and (2) of section 11, section 12 or section 13 ;

(*b*) the president, chairman, principal secretary or an officer or member of the governing body of society wilfully makes or furnishes a false return or makes or furnishes a return or statement which he does not believe to be true ; or

(*c*) any person wilfully or without any reasonable excuse disobeys any summons, requisition or lawfully written order issued under the provisions of this Act or does not furnish any information lawfully required from him by a person authorised in this behalf under the provisions of this Act ;

such president, chairman, principal secretary, member or person shall, on conviction, be punishable with fine which may extend to fifty rupees.

29. *Cognizance of offences.*—No court inferior to that of a Magistrate of the First Class shall try an offence under this Act.

30. *Power to make rules.*—(1) The State Government may by notification in the official Gazette make such rules as may be necessary for carrying out the purposes of this Act.

(2) All rules made under this Act shall be laid, as soon as may be, after they are made, before each House of the State Legislature while it is in session for a total period of thirty days which may be comprised in one session or in two or more sessions and if before the expiry of the said period, either House of the State Legislature makes any modification in the rules or directs that the rules shall not have effect and if the modification or direction is agreed to by

the other House, the rules shall thereafter have effect only in such modified form or be of no effect, as the case may be.

31. *Repeal and savings.*—The Mysore Societies Registration Act, 1904 (Mysore Act No. III of 1904), as in force in the Mysore Area, the Societies Registration Act, 1860 (Central Act No. XXI of 1860), as in force in the Bombay Area, the Madras Area and the Coorg District and the Public Societies Registration Act, 1350 Fasli (Hyderabad Act I of 1350 Fasli,), as in force in the Hyderabad Area are hereby repealed :

Provided that every society registered under any of the repealed enactments shall be deemed to be registered under this Act.

Provided further that subject to the preceding proviso the provisions of section 6 of the Mysore General Clauses Act, 1899, shall be applicable in respect of the repeal of the said enactments and sections 8 and 24 of the said Act shall be applicable as if the said enactments had been repealed and re-enacted by this Act.

THE MYSORE TRAFFIC CONTROL ACT, 1960

ARRANGEMENT OF SECTIONS

CHAPTER I

PRELIMINARY

Sections.

1. Short title, extent and commencement.
2. Definitions.

CHAPTER II

CONTROL OF TRAFFIC

3. Power to restrict the use of Vehicles.
4. Traffic signs.
5. Main Roads.
6. Duty to obey traffic signs.
7. Signals.
8. Leaving vehicle or animal in dangerous position.
9. Towing of person riding cycle.
10. Leaving vehicle or animal unattended.
11. Duty of driver to stop in certain cases.
12. Duty of owner of vehicle or animal to give information.
13. Duty of driver in case of accident and injury to person.
14. Power to make rules for control of traffic.

CHAPTER III

CONSTRUCTION, EQUIPMENT AND MAINTENANCE OF VEHICLES

15. General provisions regarding construction and maintenance.
16. Power to make rules for construction, equipment and maintenance vehicles.

CHAPTER IV

CONTROL OF PUBLIC VEHICLES

17. Power to make rules for control of public vehicles.

CHAPTER V

18. General provision regarding punishment of offences.
19. Driving recklessly or dangerously.
20. Power to arrest without warrant.
21. Summary disposal of cases.
22. Rules to be laid before State Legislature.
23. Existing bye-laws to continue.
24. Repeal and savings

MYSORE ACT No. 18 OF 1960.

(*First published in the* Mysore Gazette *on the Fifteenth Day of December* 1960).

THE MYSORE TRAFFIC CONTROL ACT, 1960

(*Received the assent of the Governor on the Seventh Day of November* 1960).

An Act to provide for the control of traffic in highways and public places in the State of Mysore and other matters connected therewith.

WHEREAS it is expedient to provide for the control of traffic in highways and public places in the State of Mysore and other matters connected therewith;

BE it enacted by the Mysore State Legislature in the Eleventh Year of the Republic of India as follows:—

CHAPTER I.

PRILIMINARY.

1. *Short title, extent and commencement.*—(1) This Act may be called the Mysore Traffic Control Act, 1960.

(2) It applies to the whole of the State of Mysore.

(3) (i) It shall come into force on such date as the State Government may, by notification, appoint.

(ii) If in any area, the Mysore Public Conveyances Act, 1959, is in force, the provisions of Chapter IV of this Act and the rules made thereunder corresponding to the provisions of the Mysore Public Conveyances Act, 1959, and the rules made thereunder, shall not apply to such area, and save as aforesaid the provisions of this Act shall have effect in such area.

2. *Definitions.*—In this Act, unless the context otherwise requires,—

(*a*) "animal" means any elephant, camel, horse, ass, mule, cattle, sheep or goat;

(*b*) "Driver" means in the case of a vehicle, the person in charge or control of the vehicle for the time being, and in the case of an animal, any person driving, leading, riding or otherwise managing or controlling the animal, and the words "drive", "driving" and "driven" shall be construed accordingly;

(*c*) "highway" means any public thoroughfare whether a road, street, lane, bridlepath or a foot track, whether surfaced or unsurfaced, or whether on land owned by Government or a local authority or on land belonging to a private person over which the public have or have acquired, a right of way by usage, and includes—

(i) the slope, berm, barrow pits, foot-paths. pavements and side drains of any such thoroughfare;

(ii) all bridges, culverts, causeways, carriageways or other road structures, built on or across such thoroughfares, and

(iii) the trees, fences, posts and other highway accessories and materials and material stacks on the thoroughfare or on land attached to the thoroughfare;

(*d*) "motor vehicle" means a motor vehicle as defined in the Motor Vehicles Act, 1939 (Central Act IV of 1939);

(*e*) "notification" means a notification published in the official Gazette;

(*f*) "permit" means the document issued by an authority competent to issue it authorising the use of the vehicle as a public vehicle;

(*g*) "prescribed" means prescribed by rules made under this Act;

(*h*) "public place" means a road, street, way or other place, whether a thoroughfare or not, to which the public have a right of access or over which they have a right to pass, and includes any place or stand at which passengers are picked up or set down by a public vehicle;

(*i*) "public vehicle" means any vehicle used or constructed or adapted to be used for the carriage of passengers or goods for hire or reward, other than a motor vehicle;

(*j*) "Schedule" means a Schedule to this Act:

(*k*) "vehicle" includes any wheeled conveyance drawn, propelled or driven by any kind of power including human, animal, motor, steam or electric power and includes any barrow, sledge, plough, drag or like vehicle, but does not include a motor vehicle.

CHAPTER II.

CONTROL OF TRAFFIC.

3. *Power to restrict the use of vehicles.*—The State Government or any authority authorised in this behalf by the State Government, if it is satisfied that it is necessary in the interest of public safety or convenience, or because of the nature of any road or bridge, may, by notification, prohibt or restrict subject to such exceptions and conditions as may be specified in the notification, the driving of vehicles or anmials either generally in a specified area or on a specified highway or part of a highway, and when such prohibition or restriction is imposed shall cause appropriate traffic signs to be placed or erected under section 4 at suitable places:

Provided that where any prohibition or restriction under this section is to remain in force only for a period of one month or less, notification thereof in the official Gazette shall not be necessary.

4. *Traffic signs.*—(1) The State Government or any authority authorised in his behalf by the State Government may cause or permit traffic signs of any size, colour, type or description, to be placed or erected in any highway or public place for the purpose of bringing to public notice any prohibitions or restrictions imposed under section 3, or generally for the purpose of regulating traffic other than motor vehicle traffic.

(2) Traffic signs erected under sub-section (1) for any purpose for which provision is made in the First Schedule shall have the meanings set forth in the First Schedule, but the authority empowered in this behalf by the State Government may make or authorise the addition to any sign set forth in the said Schedule of transcriptions of the words, letters or figures thereon in the Kannada script provided that the transcriptions shall be of similar size and colour to the words, letters or figures set forth in the First Schedule.

(3) Except as provided by sub-section (1) no traffic sign shall, after the commencement of this Act, be placed or erected on or near

any highway, but all traffic signs erected prior to the commencement of this Act by any authority competent to do so shall for the purposes of this Act be deemed to be traffic signs under the provisions of sub-section (1).

(4) Any authority authorised in this behalf by nofication by the State Government may remove or cause to be removed any sign or advertisement which is so placed in his opinion as to obscure any traffic sign from view or any sign or advertisement which is in his opinion so similar in appearance to a traffic sign as to be misleading.

(5) No person shall wilfully remove, alter, deface, or in any way tamper with any traffic sign placed or erected under this section.

(6) If any person accidentally causes such damage to a traffic sign as renders it useless for the purpose for which it is placed and erected under this section, he shall report the circumstances of the occurrence at the nearest police station, as soon as possible, and in any case within twenty-four hours of the occurrence.

5. *Main Roads.*—The State Government or any authority authorised in this behalf by the State Government may, by notification, or by the erection at suitable places of the appropriate traffic sign referred to in Part A of the First Schedule, designate certain roads as main roads for the purposes of the regulations contained in the Second Schedule.

6. *Duty to obey traffic signs.*—(1) Every driver of a vehicle or animal shall drive it in conformity with any indication given by a mandatory traffic sign and in conformity with the driving regulations set forth in the Second Schedule and shall comply with all directions given to him by any police officer for the time being engaged in the regulation of traffic in any public place.

(2) In this section "mandatory traffic sign" means a traffic sign included in Part A of the First Schedule or any traffic sign of similar form (that is to say consisting of or including a circular disc) displaying a device, word or figure and having a red ground or border or any prescribed sign painted or marked on the road or erected or displayed for the purpose of regulating traffic other than motor vehicle traffic under sub-section (1) of section 4.

7. *Signals.*—The driver of a vehicle shall on the occassions specified in the Third Schedule make the signals specified therein.

8. *Leaving vehicle or animal in dangerous position.*—No person in charge of a vehicle or animals shall cause or allow the vehicle or

animal to remain at rest on any highway in such a position or in such a condition or in such circumstances as to cause or is likely to cause danger, obstruction or undue inconvenience to other users of the highway or public place.

9. *Towing of person riding cycle.*—No driver of a vehicle shall tow a person riding a cycle and no person riding a cycle shall allow himself to be towed by any other vehicle.

10. *Leaving vehicle or animal unattended.*—No person in charge of a vehicle or animal shall allow such vehicle or animal to stand or proceed on a highway or public place unless it is under adequate control.

11. *Duty of driver to stop in certain cases.*—(1) The driver of a vehicle or animal shall cause the vehicle or animal, as the case may be, to stop and to remain stationery so long as may be reasonably necessary—

(*a*) when required to do so by any police officer in uniform, or

(*b*) when the vehicle or animal is involved in the occurrence of an accident to a person, animal or vehicle or of damage to any property, whether the driving or management of the vehicle or animal was or was not the cause of the accident or damage, and he shall give his name and address and the name and address of the owner of the vehicle or animal to any person affected by such accident or damage who demands it, provided such person also furnishes his name and address.

(2) The driver of a vehicle or animal shall, on demand by a person giving his own name and address and alleging that the driver has committed an offence punishable under section 19, give his name and address to that person.

12. *Duty of owner of vehicle or animal to give information.*—The owner of a vehicle or animal the driver of which is accused of any offence under this Act shall on demand by any police officer give all information regarding the name and address of the driver which is in his possession or could by reasonable diligence be ascertained by him.

13. *Duty of driver in case of accident and injury to person.*—When any person is injured, or damage to property to the amount of twenty-five rupees or more is caused as the result of an accident

in which a vehicle is involved, the driver of the vehicle or other person in charge of the vehicle shall—

(*a*) take all reasonable steps to secure medical attention for person so injured and, if necessary, convey him to the nearest hospital, unless the injured person, or his guardian, in case he is a minor, desires otherwise;

(*b*) give on demand by a police officer any information required by him or, if no police officer or other authority is present, report the circumstances of the occurrence as soon as possible, and in any case within twenty-four hours of the occurrence, at the nearest police station, or, if he continues his journey after the accident, at the next police station.

14. *Power to make rules for control of traffic.*—(1) The State Government may after previous publication by notification make rules for the purpose of carrying into effect the provisions of this Chapter, and different rules may be made for different areas of the State.

(2) Without prejudice to the generality of the foregoing power, such rules may provide for—

(*a*) the removal and the safe custody of the vehicles including their loads which have broken down or which have been left standing or have been abandoned on a highway;

(*b*) the use of weighing devices;

(*c*) the determination, maintenance and management of parking places for the use of vehicles and animals and the fees, if any, which may be charged for their use;

(*d*) prohibiting the use of footpaths or pavements by vehicles or animals;

(*e*) subject to specified conditions the segregation to any specified part of a highway of specified classes and descriptions of vehicle or animal traffic;

(*f*) prohibiting or restricting the use of audible signals at certain times or in certain places;

(*g*) regulating the loading of vehicles and in particular limiting the loads carried in relation to the size and nature of the tyres fitted;

(*h*) a right of way for ambulances and fire bridge vehicles;

(*i*) prohibiting the use of devices designed to prevent the rotation of any wheel of a vehicle;

(*j*) the control of animals likely to frighten other animals or pedestrians;

(*k*) the control of children on highways;

(*l*) prohibiting the riding by more than one person at the same time of cycles other than cycles designed for the purpose;

(*m*) prohibiting the riding of more than two cycles abreast;

(*n*) limiting the age of drivers of vehicles;

(*o*) the inspection of loads carried on vehicles and animals;

(*p*) the use of nose-ropes for animals;

(*q*) regulating the driving of vehicles and animals at night;

(*r*) regulating the use of highways by pedestrians;

(*s*) generally, the prevention of danger, injury or annoyance to the public or any person, or of danger or injury to property or of obstruction to traffic;

(*t*) any other matter which is to be or may prescribed.

(3) The rules made under this section shall take effect on such date as may be specified in such rules and such date shall not be earlier than one month from the date of their publication of such rules in the official Gazette.

CHAPTER III.

CONSTRUCTION, EQUIPMENT AND MAINTENANCE OF VEHICLES.

15. *General provision regarding construction and maintenance.*—Every vehicle used on a highway shall be so constructed and maintained as to prevent danger or inconvenience to persons using that vehicle and other road users.

16. *Power to make rules for construction, equipment and maintenance of vehicles.*—(1) The State Government may, after previous publication, by notification make rules regulating the construction, equipment and maintenance of vehicles used on highways and public places, and different rules may be made for different areas of the State.

(2) Without prejudice to the generality of the foregoing power, rules may be made under this section governing any of the following

matters either generally in respect of vehicles or in respect of vehicles of a particular class or description or in particular circumstances, nemely :—

(*a*) the width, height and length of vehicles,

(*b*) the size, nature and condition of wheels and tyres,

(*c*) brakes,

(*d*) lamps and reflectors,

(*e*) warning devices,

(*f*) the inspection of vehicles by prescribed authorities,

(*g*) regulating the particulars exhibited on vehicles and the manner in which such particulars shall be exhibited.

CHAPTER IV.

Control of Public Vehicles.

17. *Power to make rules for control of public vehicles.*—(1) The State Government may, after previous publication, by notification, make rules for regulation of the use of public vehicles, and different rules may be made for different areas of the State.

(2) Without prejudice to the generality of the foregoing power, rules may be made under this section governing any of the following matters either generally or in respect of public vehicles of a particular class or description or in particular circumstances, namely :—

(*a*) the issue, renewal ,modification or cancellation of permits and the transfer of permits from one person to another;

(*b*) the issue, renewal or cancellation of driving licences ;

(*c*) the issue of duplicate copies in place of prmits and driving licences mutilated, defaced, lost or destroyed;

(*d*) the preferring of appeals by persons aggrieved by the refusal of the authority competent to grant or renew a permit or a driving licence, or to transfer a permit or by the cancellation or modification of a permit or the cancellation of a driving licence, and the hearing and conduct of such appeals ;

(*e*) the documents, plates and marks to be carried by public vehicles, the manner in which they are to be carried and the language in which such documents are to be expressed ;

(*f*) the badges and uniforms to be worn by drivers;

(*g*) the fees to be paid in respect of permits, driving licences, duplicate copies of permits or driving licences, plates, badges, and appeals preferred under this Chapter;

(*h*) the production of permits and driving licences before specified officers for purposes of inspection;

(*i*) the conduct of persons licensed to act as drivers of public vehicles when acting as such and the conduct of passengers in such vehicles;

(*j*) the limiting of the number of public vehicles or public vehicles of any specified class or description for which permits may be granted in any specified area, or on any specified route or routes;

(*k*) the fixing of maximum or minimum fares or freights;

(*l*) the maximum number of passengers or the maxium quantity of goods that may be carried in a public vehicle;

(*m*) the conditions subject to which passengers, luggage or goods may be carried in a public vehicles;

(*n*) the construction and fittings of and the equipment to be carried by public vehicles, whether generally or in specified areas or on specified routes;

(*o*) the safe custody and disposal of property left in public vehicles;

(*p*) the conveyance in public vehicles of corpses or persons suffering from infectious or contagious diseases or goods likely to cause discomfort or injury to passengers and the inspection and disinfection of such vehicles, if used for such purposes;

(*q*) the requirements which shall be complied with in the construction or use of any stand or halting place, including the provision of adequate equipment and facilities for the convenience of all users thereof, the fees, if any, which may be charged for the use of such facilities, the records which shall be maintained at such stands or places, the staff to be employed thereat and the duties and conduct of such staff, and generally for maintaining such stands and places in a serviceable and clean condition;

(*r*) requiring the person in charge of a public vehicle to carry any person tendering the legal or customary fare;

(*s*) the inspection of public vehicles including animals used to drive them;

(*t*) the records to be maintained and the returns to be furnished by the owners of public vehicles;

(*u*) the appointment, terms of appointment, jurisdiction control and functions of authorities for the purpose of administering the provisions of this Chapter; and

(*v*) any other matter which is to be or may be prescribed.

(3) The rules made under this section shall take effect on such date as may be specified in such rules and such date shall not be earlier than one month from the date of the publication of such rules in the Official Gazette.

CHAPTER V.

MISCELLANEOUS.

18. *General provision regarding punishment of offences.*—Whoever contravenes any provision of this Act or of any rule made thereunder shall, if no other penalty is provided for the offence, on conviction, be punishable with fine which may extend to ten rupees, or if having been previously convicted of any offence under this Act, he is again convicted of an offence under this Act, with fine which may extend to fifty rupees.

19. *Driving recklessly or dangerously.*—Whoever drives a vehicle or animal on a highway at a speed or in a manner which is dangerous to the public, having regard to all the circumstances of the case including the nature, condition and use of the highway or public place where the vehicle or animal is driven and the amount of traffic which actually is at the time or which might reasonably be expected to be in the highway shall be punishable on a first conviction for the offence with fine which may extend to one hundred rupees and for a subsequent offence with fine which may extend to two hundred rupees.

20. *Power to arrest without warrant.*—(1) A police officer in uniform may arrest without warrant—

(*a*) any person who being required under the provisions of this Act to give his name and address refuses to do so, or gives a name and address which the police officer has reason to believe to be false, or

(*b*) any person concerned in an offence under this Act or reasonably suspected to have been so concerned, if the police officer has reason to believe that he will abscond or otherwise avoid the service of summons.

(*c*) A police officer or other authority arresting without warrant the driver of a vehicle or animal shall, if the circumstances so require, take or cause to be taken any steps he may consider proper for the temporary custody of the vehicle or animal.

2. *Summary disposal of cases.*—(1) A court taking cognizance of an offence under this Act may state upon the summons to be served on the accused person that he—

(*a*) may appear by a legal practitioner and not in person, or

(*b*) may by a specified date prior to the hearing of the charge plead guilty to the charge by registered letter and remit to the court such sum as the court may specify.

(2) Where an accused person pleads guilty under clause (*b*) of sub-stction (1) and remits the sum specified, no further proceedings in respect of the offence shall be taken against him.

22. *Rules to be laid before State Legislature.*—All rules made under this Act shall be laid, as soon as may be, after they are made, before each House of the State Legislature while it is in session for a total period of thirty days which may be comprised in one session or in two or more sessions and if before the expiry of the said period, either House of the State Legislature makes any modification in any rule or directs that such rule shall not have effect and if the modification or direction is agreed to by the other House such rule shall thereafter have effect only in such modified form or be of no effect, as the case may be.

23. *Existing bye-laws to continue.*—Notwithstanding anything contained in this Act, all bye-laws in force at the commencement of this Act,

(i) which have been made under the Bombay Municipal Boroughs Act, 1925 (Bombay Act XVIII of 1925), the Bombay District Municipal Act, 1901 (Bombay Act III of 1901), the Coorg Municipal Regulation, 1907 (Central Regulation II of 1907), the Hyderabad District Municipalities Act, 1956 (Hyderabad Act XVIII of 1956), and

(ii) which have been continued by the Madras Traffic Control Act, 1938 (Madras Act V of 1938), and the Mysore Traffic Control Act, 1955 (Mysore Act 13 of 1956),

shall, so far as they, are consistent with the provisions of this Act, continued to be valid, but any such bye-laws may be cancelled or altered by a rule made under this Act.

24. *Repeal and savings*.—The enactments specified in the Fourth Schedule are repealed to the extent mentioned in the fourth column thereof:

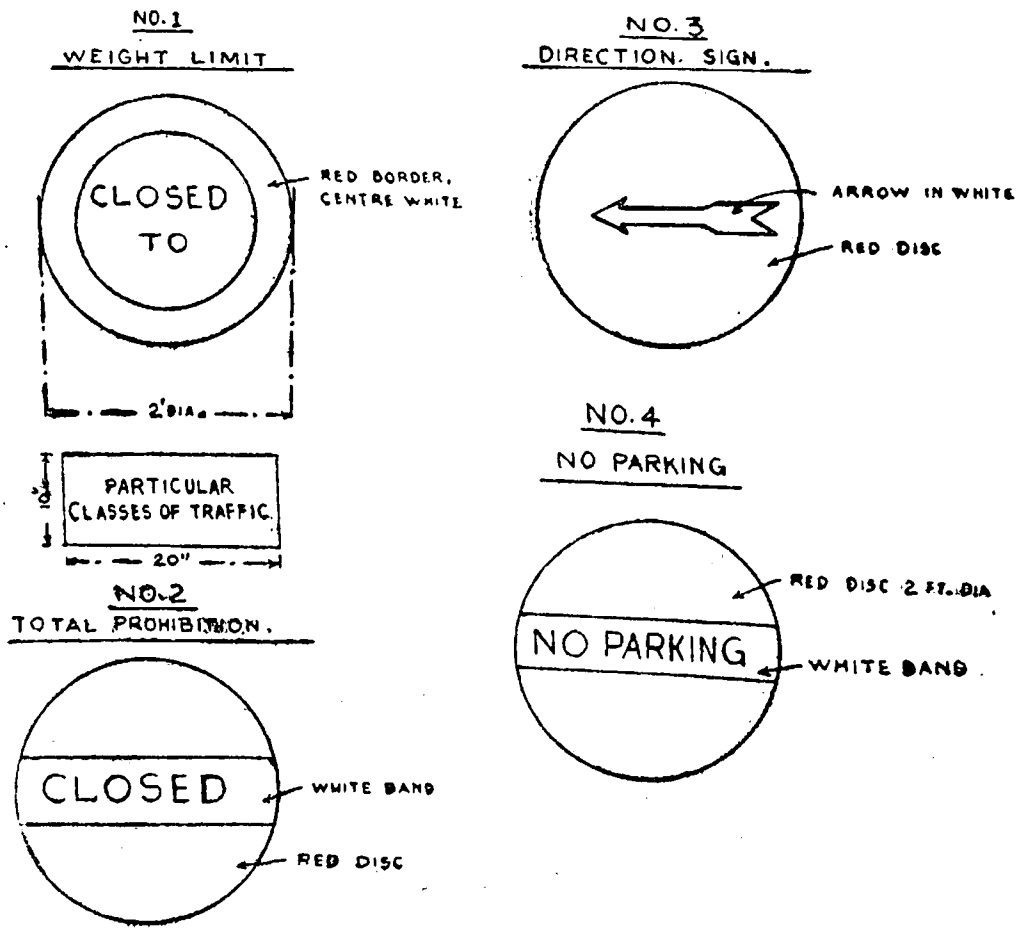
Provided that the provisions of section 6 of the Mysore General Clauses Act, 1890 (Mysore Act III of 1899), shall be applicable in respect of the repeal of the enactments specified in serial numbers 5, 6 and 7 of the Fourth Schedule and section 8 and section 24 of the said Act shall be applicable as if the said enactments had been repealed and re-enacted by this Act.

FIRST SCHEDULE

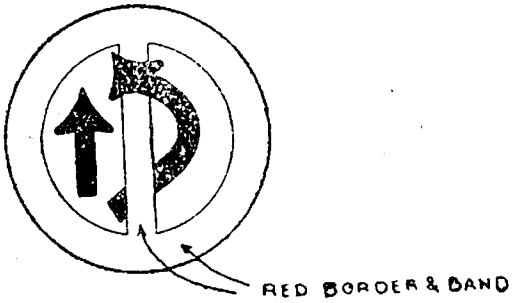
(*See* sections 5 and 6)

Traffic Signs

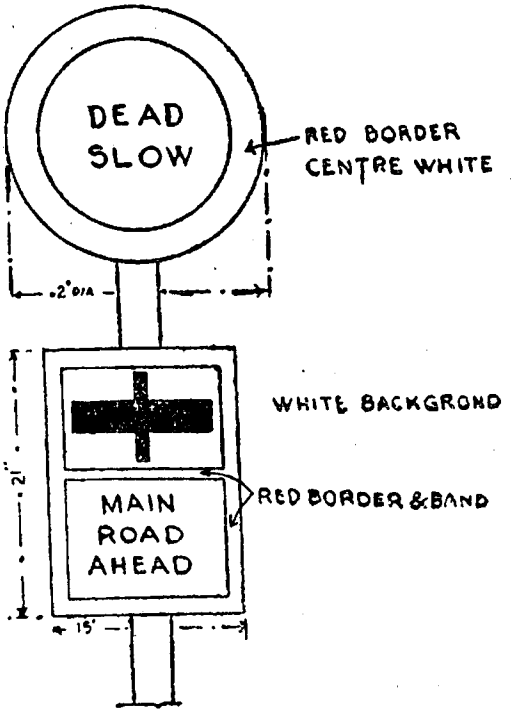
PART A—Mandatory Signs



NO. 5
OVER TAKING PROHIBITED.

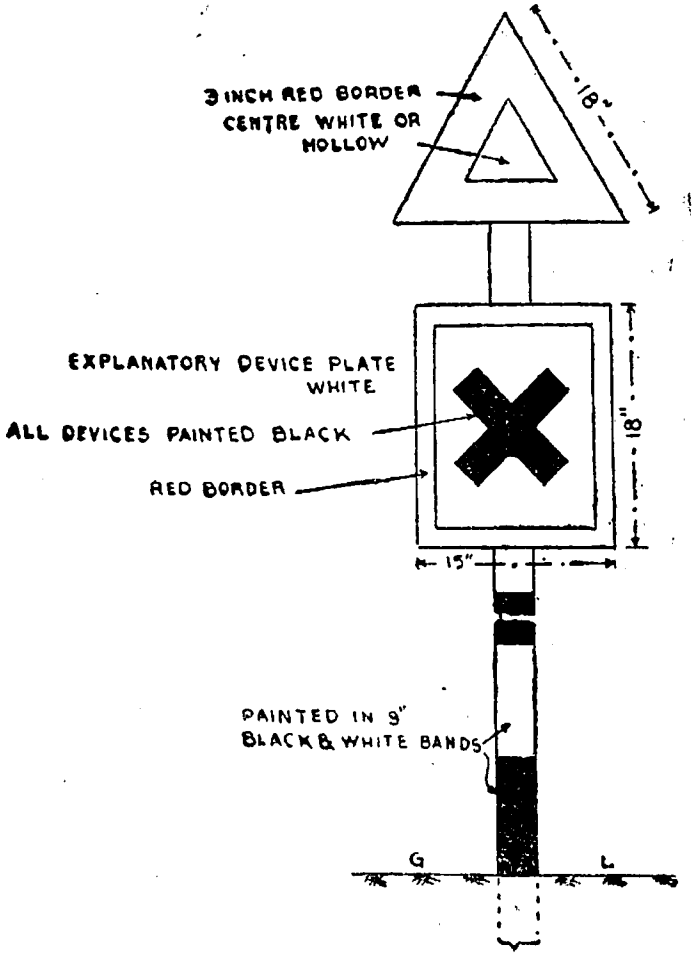


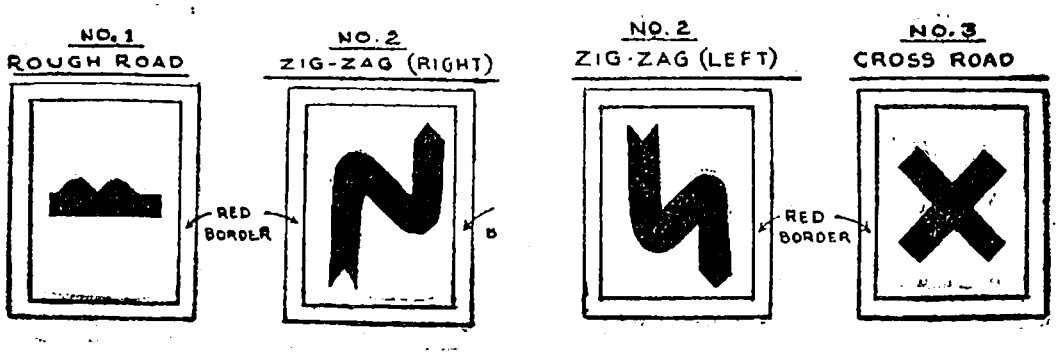
NO. 6
MAIN ROAD AHEAD

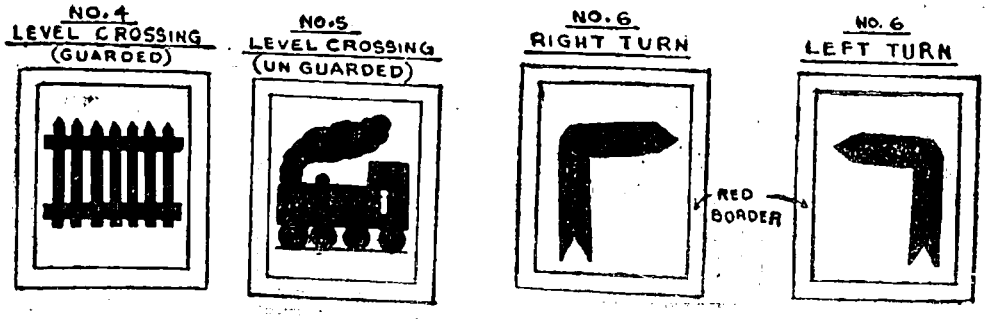


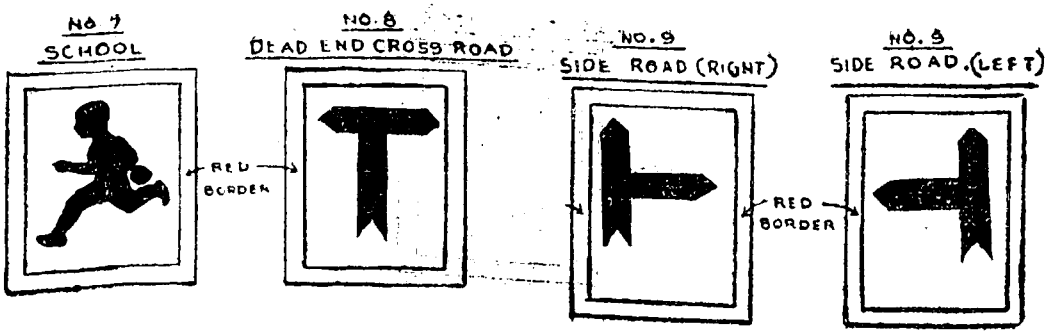
PART. B-CAUTIONARY SIGNS

GENERAL DESIGN

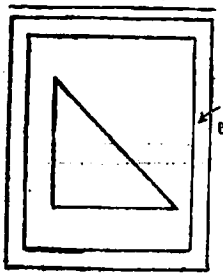



NO. 1
ROUGH ROAD
NO. 2
ZIG-ZAG (RIGHT)
RED BORDER
B
NO. 2
ZIG-ZAG (LEFT)
NO. 3
CROSS ROAD
RED BORDER


NO. 4
LEVEL CROSSING
(GUARDED)
NO. 5
LEVEL CROSSING
(UN GUARDED)
NO. 6
RIGHT TURN
NO. 6
LEFT TURN
RED BORDER

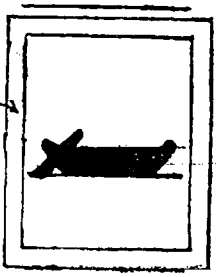

NO. 7
SCHOOL
NO. 8
DEAD END CROSS ROAD
NO. 9
SIDE ROAD (RIGHT)
NO. 9
SIDE ROAD. (LEFT)
RED BORDER
RED BORDER

NO. 10
STEEP HILL

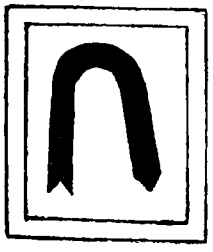


RED BORDER

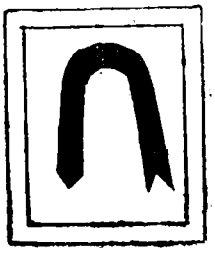
NO. 11
FERRY



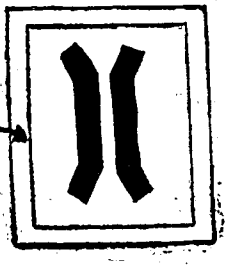
NO. 12
HAIR PIN BEND (RIGHT)



NO. 12
HAIR PIN BEND (LEFT)



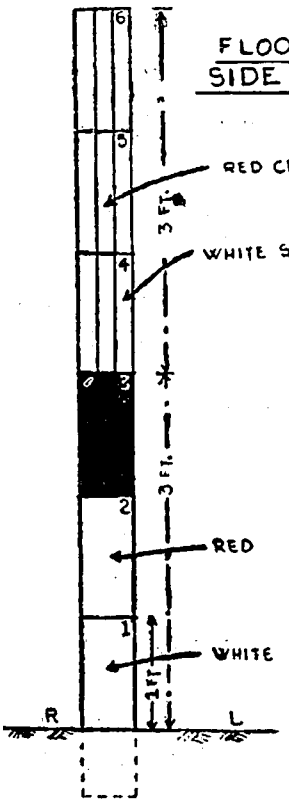
NO. 13
NARROW BRIDGE



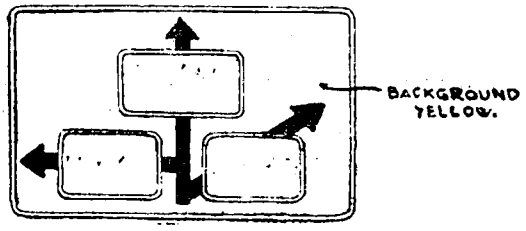
RED BORDER

PART. C. INFORMATORY SIGNS

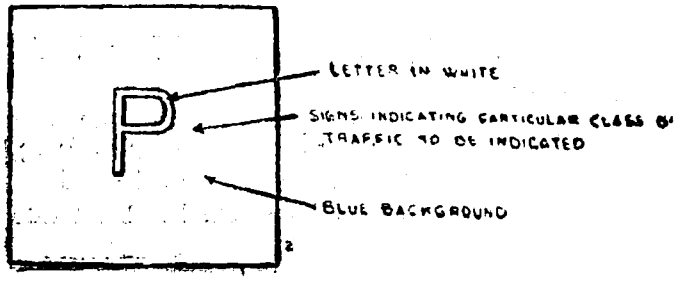
NO. 1
FLOOD GAUGE.
SIDE ELEVATION.



NO: 2.
ROAD JUNCTION APPROACH.



NO: 3
PARKING SIGN



SECOND SCHEDULE

(*See* sections 4, 5 and 6)

Driving Regulations

1. The driver of a vehicle or animal shall drive the vehicle or animal as the case may be, as close to the left-hand side of the road as may be expedient and shall allow all traffic which is proceeding in the opposite direction to pass him on his right hand side.

2. Except as provided in regulation 3, the driver of a vehicle or animal when passing shall drive to the right of all traffic proceeding in the same direction as himself.

3. The driver of a vehicle or animal when passing may drive to the left of a motor vehicle or a vehcile or an animal the driver of which having indicated an intention to turn to the right has driven to the centre of the road.

4. The driver of a vehicle or animal shall not pass a vehicle travelling in the same direction as himself—

(*a*) if the passing is likely to cause inconvenience or danger to other traffic proceeding in any direction;

(b) where a point or corner or a hill or an obstruction of any kind renders the road ahead not clearly visible.

5. The driver of a vehicle or animal shall not, when being overtaken or being passed by any class of traffic, do anything in any way to prevent the other traffic from passing him.

6. The driver of a vehicle or animal shall drive slowly when approaching a road intersection, a road junction or a road corner and shall not drive into or cross any such intersection or junction until he has become aware that he may do so without endangering the safety of persons thereon.

7. The driver of a vehicle or animal shall on entering a road intersection, if the road entering is a main road designated as such, give way to traffic proceeding along that road and in any other case give way to all traffic approaching the intersection on right hand.

8. The driver of a vehicle or animal shall—

(*a*) when turning to the left, drive as close as may be to the left hand side of the road from which he is making the turn and of the road which he is entering;

(*b*) when turning to the right, draw as near as may be to the centre of the road along which he is travelling and cause the vehicle or animal to move in such a manner that—

(i) so far as may be practicable it passes beyond, and so to leave on the driver's right hand a point formed by the intersection of the centre lines of the intersection roads; and

(ii) it arrives as near as may be at the left hand side of the road which the driver is entering.

THIRD SCHEDULE

(*See* section 7)

SIGNALS

1. When about to turn to the right or to drive to the right hand side of the road in order to pass another vehicle or for any other purpose, the driver of a vehicle shall extend his right arm or a whip if carried, in a horizontal position to his right outside the vehicle or otherwise so as to be visible from behind.

2. When the driver of a vehicle wishes to indicate to the driver of a motor vehicle or a vehicle behind him that he desires that driver to overtake him, he shall extend his right arm, or a whip if carried, horizontally to his right outside the vehicle or otherwise so as to be visible from behind and shall swing the arm or a whip, as the case may be backwards and forwards in a semi-circular motion.

FOURTH SCHEDULE

(See section 26)

ENACTMENTS REPEALED

1.	The Bombay District Municipal Act, 1901 (Bombay Act III of 1901).	Clause (t) of sub-section (1) of section 48.
2.	The Bombay Municipal Boroughs Act, 1925 (Bombay Act XVIII of 1925).	Clause (z) of sub-section (1) of section 61.
3.	The Coorg Municipal Regulation, 1907 Central Regulation II of 1907).	Clause (r) of sub-section (1) of section 99.
4.	The Hyderabad District Municipalities Act, 1956 (Hyderabad Act XVIII of 1956).	Clause (r) of section 311.
5.	The Mysore Highway Act, 1920 (Mysore Act IV of 1920).	The whole.
6.	The Mysore Traffic Control Act, 1955 (Mysore Act 13 of 1956).	The whole.
7.	The Madras Traffic Control Act, 1938 (Madras Act V of 1938).	The whole.

WD 9205—GPB—12,500—6-11-1970